

FINANCIAL MANAGEMENT OF RESOURCES



**FUND ADMINISTRATION
(Operating Forces)**

NAVSO P-3013-1

FEBRUARY 1977

**DEPARTMENT OF THE NAVY
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FINANCIAL MANAGEMENT OF RESOURCES

(OPERATING FORCES)

(FUND ADMINISTRATION) (NAVSO P-3013-1)

This publication is a reissue of Financial Management of Resources, Fund Administration (Operating Forces) (NAVSO P-3013-1). The November 1974 edition of NAVSO P-3013-1, "Fund Administration," is superseded by this issue upon receipt. Chapter 3 of the August 1971 edition of NAVSO P-3013 will remain in force until 30 September 1978 and is applicable to the General Ledger Structure for Fiscal Year 1975, 1976 and 1977 appropriations. The November 1974 edition of NAVSO P-3013-2, "Operating Procedures," (and its Change 1 dated 14 January 1976) remains in force.

Procedures which have been added or modified in this revision are summarized on the following pages.

By NAVCOMPT Notice 5605 NCF-1117 NCF-7T of 19 August 1976, all holders of the Financial Management of Resources Operating Forces handbook were requested to review their needs for the three related handbooks separately and return a Handbook Distribution List Update form. Indications are that many holders of these publications either did not receive the notice or, for some reason, the update form was not returned. Any recipient of this publication, who has not completed and returned this distribution list update for the NAVSO P-3013-1, NAVSO P-3013-2 and NAVSO P-3073, should request a copy of the notice by letter to Comptroller of the Navy, Code NCF-81, or by phone, Auto-
von 227-9410.

Albert A. Tisone

A. A. TISONE
Acting Assistant Comptroller
Financial Management Systems

BRIEF OF REVISIONS

Following are changes incorporated in this revision.

1. Pages 2-9 and 2-10, par. 2001. Recognition is given to the establishment of new fund code categories for:

a. a new category which now combines together temporary additional duty - travel of personnel (administrative) and temporary shore patrol;

b. non-shipyard ship restricted and technical availability - government (public);

c. non-shipyard ship overhaul - government (public);

d. non-propulsion petroleum, oil and lubricants (POL); and

e. transportation of things (TOT).

2. Pages 2-11 and 2-12, par. 2003. Recognition is given to the fact that transportation of things (TOT) is funded at the type commander level. Also, clarification is given that, in constructing the standard document number for travel orders, the "chargeable"/benefiting activity will normally be the UIC of the individual ship (or other unit) to which the traveler is assigned, even when the costs will not be charged to the OPTAR of the traveler's organization.

3. Page 2-12, par. 2005. A revision is made in the mailing address for the Report of Operating Budgets Granted and information on its use and purpose is given.

4. Page 2-15, subpar. 2100-3. Recognition is given that military personnel expense authority is not granted via the Resource Authorization (NAVCOMPT Form 2168-1) but is taken up automatically when the military personnel expense is reported by the Chief of Naval Personnel (the central operating activity).

5. Pages 2-16, subpar. 2100-4c. A requirement is imposed to make clear that when administrative targets are established, they are a target and not subject to Section 3679, R.S.

6. Page 3-8, par. 3003. A revised formula is given for balancing specific general ledger account balances to combined total direct and funded reimbursable gross adjusted obligations.

7. Page 3-12, subpar. 3100-2c. Revised information is provided for determining the balance of outstanding (unliquidated) obligations.

8. Pages 3-13 through 3-136, par. 3101. The general ledger "T-accounts" have been revised to provide terminology and illustrative ledger entries

and sources of entries specifically applicable to the Fleet Accounting System. Information has been added on the major classifications of general ledger accounts. Changes between the "T-accounts" in the November 1974 edition and this revision have been previously transmitted to the Chief of Naval Operations, the fleet commanders and the fleet accounting offices.

9. Page 3-140, subpar. 3103-3b. Recognition is given to the fact that OPTARs may be issued for amounts in excess of the total new obligational authority received to the extent of MTIS credits and A/C Summary credits.

10. Pages 3-141 through 3-144, subpar. 3103-4c(1). Various general ledger entries have been changed to agree with revised guidance provided to the Chief of Naval Operations, fleet commanders and fleet accounting offices by letter correspondence (primarily account title and/or number revision).

11. Pages 3-144 through 3-146, subpar. 3103-4c(2). More detailed information is given on the processing of detail obligation documents (i.e. unliquidated obligations), especially the special procedures utilized for selected fund categories during an appropriation's second 18 months.

12. Pages 3-154 and 3-155, subpar. 3103-5b(4). Recognition is given to the need to cite the standard document number and accounting classification reference number (ACRN) for public voucher corrections, when applicable.

13. Pages 3-156 through 3-159, subpar. 3103-5c. Expanded information on processing MTIS and A/C Summary credits is provided.

14. Page 3-159, subpar. 3103-5d. Recognition is given to the separate general ledger entry required for travel advances and liquidation of travel advances.

15. Pages 3-160 through 3-166, subpar. 3103-6. The principles and procedures used in the monthly reconciliation of expenditures and obligations have been revised and expanded especially for the present "threshold" concepts and special summary processing utilized for selected fund categories during an appropriation's second 18 months.

16. Page 3-168, subpar. 3103-7b. Military personnel expense costing criteria is added to cover precommissioning units, decommissioned ships and Naval Security Group Detachments.

17. Page 3-169, subpar. 3107-7c. The general ledger entry for military personnel expense has been changed to agree with revised guidance promulgated since the November 1974 edition was published.

18. Pages 3-173 through 3-176, subpar. 3103-9. Expanded information on funded reimbursable transactions is provided. Recognition is given that

type commanders may not accept a single reimbursable order to be performed in two or more separate operating budgets. In such cases, the type commander must return the single reimbursable order to be rewritten so that the work or services to be performed in a given operating budget will be supported by a separate reimbursable order. Expanded information on the separate billing methods and procedures utilized prior to the appropriation's 33rd month, the 33rd report month and subsequent to the 33rd report month is provided.

19. Pages 3-176 through 3-181, par. 3104. The description of the Report on Reimbursable Orders (NAVCOMPT Form 2193) has been revised to provide terminology applicable to the Fleet Accounting System. Clarification is given to the fact that for reimbursable orders citing funds other than RDT&E,N, the NAVCOMPT Form 2193 may be provided quarterly, monthly or not at all, at the option of the grantor of the order, except that it will be prepared the last three months of the fiscal year (i.e. July, August and September) unless specifically exempted by the grantor.

20. Pages 3-182 through 3-185, par. 3106. Year-end closing procedures have been expanded and the general ledger entries have been changed to agree with revised guidance promulgated since the November 1974 edition was published.

21. Pages 3-187 through 3-195, subpar. 3202-2. A greatly expanded description and detail illustration of the Trial Balance Report (NAVCOMPT Form 2199) is provided. A requirement is established for a message report furnishing advice when the NAVCOMPT Form 2199 and/or supporting Register 71 data will not be able to be provided on established due date.

22. Page 3-196, subpar. 3202-3. Clarification is given that although the Analysis Section of the Reconciliation Report (Expenditures/Collections) (NAVCOMPT Form 2036) need not be completed unless requested by the major claimant, the fleet accounting office must retain the capability to complete this section of the report at any time requested.

23. Pages 3-196 through 3-213, subpar. 3202-4. Relationships between the revised 4-digit account structure and the Ship/Staff Status Report are provided.

24. Pages 3-213 through 3-214, subpar. 3202-5. Clarification of the MTIS credit policy for the operating forces is provided. Recognition is given that type commanders (operating budget holders) will receive a report of MTIS credits received, showing the detail line item information.

25. Pages 3-214 through 3-219, subpar. 3202-6. More detailed information is provided on when "differences" (i.e. obligation adjustments) are calculated for ship's propulsion fuel and utilities. Also, relationships between the revised 4-digit account structure and the Fuel/Utilities Status Report are provided.

26. Pages 3-219 and 3-220, subpar. 3202-7. A description is added of the Unaged Travel Unfilled Order Listing provided to fund administrators of travel as a fund control aid and for researching individual travel transactions.
27. Page 3-220, subpar. 3202-8. A description of the FYTD Detail Fuel Expenditure Listing and the various options it can be requested under has been added.
28. Page 3-228, subpar. 3202-9g and h. Additional relationships between the revised 4-digit account structure and the "Budget Classification/Functional Category/Expense Report - Detail by Chargeable UIC" have been added and recognition given to the fact that the Chief of Naval Reserve receives a portion of the report applicable to the Reserve Naval Construction Force operating under NAVSO P-3013 procedures under service designator code "R."
29. Page 3-237, subpar. 3202-10d and e. Additional relationships between the revised 4-digit account structure and the Budget Classification/Functional Category/Expense Report (NAVCOMPT Form 2171) have been added and recognition given to the fact that the Chief of Naval Reserve receives this report for the Reserve Naval Construction Force operating under NAVSO P-3013 procedures.
30. Page 3-242, subpar. 3202-11f. Additional relationships between the revised 4-digit account structure and the "Report of Expense Element Within Functional/Subfunctional Category and Overall Expense Element Totals" have been added.
31. Page 3-282, subpar. 3203-7. Recognition is given that travel transactions with a "difference" (i.e. obligation adjustment) in excess of \$500.00 will appear on the Excessive Difference Listing.
32. Pages 3-285 through 3-291, subpar. 3203-8. Information is added on the required use of the "Report of Outstanding Travel Advances" by the fleet accounting offices, the travel fund administrators, and commanding officers of travelers. Recognition is given to distribution of the "Report of Outstanding Travel Advances" to fund administrators below the operating budget level when travel is funded at an operating target (OPTAR) level.
33. Page 3-291, subpar. 3203-9 deleted. Recognition is given to the deletion of the "Unfiled TAD Claims/Unliquidated TAD Travel Advances" report, which has been replaced by the "Report of Outstanding Travel Advances" (see subpar. 3203-8) and the "Unaged Travel Unfilled Order Listing" (see subpar. 3202-7).

FINANCIAL MANAGEMENT OF RESOURCES (OPERATING FORCES)

CHAPTER 1

ACCOUNTING CLASSIFICATION AND ASSIGNMENT

<u>PAR.</u>		<u>PAGE</u>
1000	BASIS OF CLASSIFICATION	1-3
1001	TYPES OF ACTIVITIES	1-3
	1. ACTIVITIES INCLUDED	1-3
	2. ACTIVITIES EXCLUDED	1-3
1002	REQUESTS FOR ACCOUNTING SYSTEM ASSIGNMENTS	1-4
1003	CIVILIAN PAYROLL.	1-4
1004	RESTRICTION ON FUNDING CHANNELS	1-4
1005	ACCOUNTING AND REPORTING RESPONSIBILITY .	1-5
	1. OPERATION AND MAINTENANCE OF SHIP OPERATING FORCES	1-5
	2. OPERATION AND MAINTENANCE OF AVIATION OPERATING FORCES	1-5
	3. OPERATION AND MAINTENANCE OF MOBILE CONSTRUCTION FORCES AND NAVAL SUPPORT FORCES, ANTARCTICA.	1-5
	4. NAVY STOCK ACCOUNT (SPECIAL ACCOUNTING CLASS 207)	1-6
	5. NAVY STOCK ACCOUNT (SPECIAL ACCOUNTING CLASS 224)	1-6

PAR.

PAGE

6.	NAVY STOCK ACCOUNT (BULK PERTROLEUM CARGO)	1-6
7.	OPERATING TARGET ACCOUNTING	1-6

CHAPTER 1

ACCOUNTING CLASSIFICATION AND ASSIGNMENT

1000 BASIS OF CLASSIFICATION

The classification of organizations between operating forces and shore (field) activities for accounting purposes is based primarily upon the recommendations of the fleet commanders. The basic considerations for such classifications are the program element, personnel staffing, complexity of organization or operations, and the cost accounting requirements for budget preparation and for measurement of performance. Shore (field) activities perform accounting in accordance with Navy Comptroller Manual, Volumes 2 and 3 and in the case of Operation and Maintenance, Navy and Operation and Maintenance, Navy Reserve funds; Financial Management of Resources (Shore Activities) (NAVSO P-3006-1). Accounting for the operating forces is centralized at specified fleet accounting offices and will be in accordance with the procedures contained in this Handbook.

1001 TYPES OF ACTIVITIES

1. ACTIVITIES INCLUDED. In general, the units classified as operating forces for accounting within the purview of this Handbook are those listed in the Standard Navy Distribution List, Part I, (OPNAV P09B3-107), and include:

1. active fleet ships and staffs;
2. reserve training vessels assigned to the active fleet;
3. fleet aircraft squadrons and staffs;
4. construction battalions and staffs;
5. amphibious construction battalions and staffs;
6. oceanographic units; and
7. other miscellaneous units, as assigned.

2. ACTIVITIES EXCLUDED. The following activities or parts of activities are excluded from the provisions of this Handbook:

1. activities financed by nonappropriated funds; however, the expenses of such activities that

are financed by appropriated funds, including military personnel costs, will be included in the budget of the activity under which the nonappropriated fund activity is operating;

2. activities or parts of activities financed by operating budgets from the appropriation, Research, Development, Test and Evaluation, Navy; however, such activities will report military personnel costs; and
3. while this publication has been provided to the operating forces of the Marine Corps as a guide, exception from strict compliance is granted to those activities or parts of activities financed by Marine Corps appropriations. Such activities will follow instructions promulgated by Headquarters, Marine Corps.

1002 REQUESTS FOR ACCOUNTING SYSTEM ASSIGNMENTS

Requests for activities listed in the Catalog of Naval Shore Activities, (SNDL, Part 2) (OPNAV P09B3-105) to be authorized to perform accounting in accordance with this Handbook, or to revert to shore accounting procedures, will be submitted by the fleet commander to the Office of the Comptroller of the Navy for approval.

1003 CIVILIAN PAYROLL

If civilian payroll functions are involved for an operating target (OPTAR) holder under the procedures in this Handbook, local arrangements will be made with the nearest shore (field) activity performing civilian payroll functions.

1004 RESTRICTION ON FUNDING CHANNELS

The policy of the Secretary of the Navy is that the accounting effort to be performed by the Navy operating forces be kept to the absolute minimum consistent with adequate fund control, and that the responsibility for formal accounting be placed at the highest possible level. Accordingly, allotments, operating budgets, or reimbursable orders will not be issued directly to units of the operating forces below the type commander or similar

operating budget holder level. Neither will other major claimants or subordinates thereof issue operating targets to operating forces units without specific approval of the fleet and type commanders.

1005 ACCOUNTING AND REPORTING RESPONSIBILITY

1. OPERATION AND MAINTENANCE OF SHIP OPERATING FORCES.

The Navy Regional Finance Centers, Norfolk and San Diego, will perform the official accounting and reporting for operating budgets issued for operation and maintenance of ships, commands, and administrative costs of staffs and headquarters commands of the Commanders in Chief, Atlantic and Pacific Fleets. The Navy Regional Finance Center, Norfolk additionally performs the official accounting and reporting for operating budgets issued for operation and maintenance of oceanographic units of the Oceanographer of the Navy. Accounting and reporting for operating budgets issued from the appropriations Operation and Maintenance, Navy or Operations and Maintenance, Navy Reserve will be in accordance with Chapter 3. Allotment accounting for other appropriations will be performed in accordance with Navy Comptroller Manual, Volume 3, Chapter 9. Additionally, these centers will perform the official accounting and reporting for such other appropriated funds and commands, as assigned.

2. OPERATION AND MAINTENANCE OF AVIATION OPERATING FORCES.

The Fleet Aviation Accounting Offices, Atlantic and Pacific, will perform the official accounting and reporting for operating budgets issued to the Commanders, Naval Air Force, Atlantic and Pacific Fleets, for operation and maintenance of aircraft and for aviation staffs. Accounting and reporting for operating budgets issued from appropriations Operation and Maintenance, Navy or Operation and Maintenance, Navy Reserve will be in accordance with Chapter 3. Allotment accounting for other appropriations will be performed in accordance with Navy Comptroller Manual, Volume 3, Chapter 9.

3. OPERATION AND MAINTENANCE OF MOBILE CONSTRUCTION FORCES AND NAVAL SUPPORT FORCES, ANTARCTICA.

The Naval Construction Battalion Center, Port Hueneme, will perform the official accounting and reporting for operating budgets issued for operation and maintenance of mobile construction forces

of the Atlantic and Pacific Fleets, Reserve Naval Construction Force, and the Naval Support Forces, Antarctica. Accounting and reporting for operating budgets issued from the appropriations Operation and Maintenance, Navy or
 ★ Operation and Maintenance, Navy Reserve will be in accordance with Chapter 3. Allotment accounting for other appropriations will be performed in accordance with Navy Comptroller Manual, Volume 3, Chapter 9.

4. NAVY STOCK ACCOUNT (SPECIAL ACCOUNTING CLASS 207). The Navy Regional Finance Centers, Norfolk and San Diego, and the operating force units concerned will perform the official property accounting and reporting for Navy Stock Account (Special Accounting Class 207) inventories held by units of the Atlantic and Pacific Fleets, in accordance with the publications listed in Chapter 5.

5. NAVY STOCK ACCOUNT (SPECIAL ACCOUNTING CLASS 224). The Navy Supply Centers, Norfolk and Oakland, will perform the official property accounting and reporting for Navy Stock Account (Special Accounting Class 224) inventories held by units of the Atlantic and Pacific Fleets. These centers and operating force units concerned will report Navy Stock Fund (Class 224) inventories and transactions in accordance with the publications listed in Chapter 5.

6. NAVY STOCK ACCOUNT (BULK PETROLEUM CARGO). The Navy Regional Finance Center (Property Accounting Department), Washington, D.C. will perform the official property accounting and reporting for Navy Stock Account bulk petroleum cargoes and liftings made by Navy oilers and Military Sealift Command chartered tankers. This center and operating units concerned will report the Navy Stock Account inventories and transactions in accordance with the publications listed in Chapter 5.

7. OPERATING TARGET ACCOUNTING. Units of the operating forces issued operating targets will perform operating target accounting and reporting in accordance with Chapter 4 and will report cost transfers in accordance with Chapter 6.

FINANCIAL MANAGEMENT OF RESOURCES (OPERATING FORCES)

CHAPTER 2

FUNDING AND ADMINISTRATION

<u>PAR.</u>		<u>PAGE</u>
	PART A: FUNDING	2-3
2000	GENERAL	2-3
	1. POLICY	2-3
	2. FLOW OF FUNDS	2-4
	3. FUND IDENTIFICATION	2-6
2001	EXPENSE ELEMENTS	2-8
2002	FLEET COMMANDER CENTRALLY CONTROLLED PROGRAMS	2-11
2003	TYPE COMMANDER CENTRALLY CONTROLLED PROGRAMS	2-11
2004	OPERATING TARGET FUNDED EXPENSES	2-12
2005	NOTIFICATION OF OPERATING BUDGETS ISSUED	2-12
2006	NOTIFICATION OF OPERATING TARGETS ISSUED	2-13
2007	RELATED INSTRUCTIONS	2-13
	PART B: FUND ADMINISTRATION	2-14
2100	ADMINISTRATIVE CONTROL OF OPERATING BUDGETS	2-14
	1. GENERAL	2-14

<u>PAR.</u>		<u>PAGE</u>
	2. LIMITATIONS	2-14
	3. RESTRICTIONS	2-15
	4. ADMINISTRATIVE TARGETS	2-16
	5. UPDATED PLAN	2-16
2101	VIOLATION REPORTS	2-17
2102	OPERATING TARGET	2-17
2103	RESOURCE AUTHORIZATION	2-17
	PART C: EXTRAORDINARY EXPENSES AND ALLIED ASSISTANCE	2-19
2200	EMERGENCIES AND EXTRAORDINARY EXPENSES. .	2-19
	1. AUTHORITY	2-19
	2. OPERATING BUDGET REQUESTS	2-19
	3. OPERATING BUDGET AUTHORIZATION . .	2-19
2201	CIVIL DISASTERS OR EMERGENCIES IN FOREIGN COUNTRIES	2-19
	1. AUTHORITY	2-19
	2. ACCOUNTING FOR DIRECT COSTS	2-19
2202	ASSISTANCE TO ALLIED FORCES	2-20
	1. AUTHORITY	2-20
	2. ACCOUNTING REQUIREMENTS	2-20

CHAPTER 2

FUNDING AND ADMINISTRATION

PART A: FUNDING

2000 GENERAL

1. POLICY. The appropriation 17_1804 Operation and Maintenance, Navy (O&MN), has subheads which are structured by and identify budget activities which align with the Five Year Defense Program (FYDP). The appropriation 17_1806 Operation and Maintenance, Navy Reserve (O&MNR), has subheads which are structured by and identify the applicable budget activity of FYDP 5. The Navy Cost Information System classifies each activity or unit identified with a unit identification code (UIC) to a FYDP or a specific budget activity within a FYDP and (with a few exceptions) to a specific program element. Therefore, with the exception of military personnel costs, the operation of each activity, ship, squadron, or other operating unit will be funded entirely from the subhead applicable to the individual activity's program classification. Most of the operating forces fall within the following FYDP:

- Program 1 Strategic Forces;
- Program 2 General Purpose Forces; or
- Program 3 Intelligence and Communications.

Some funds are accounted for under the procedures of this Handbook from the following FYDP:

- Program 8 Training, Medical and Other General Personnel Activities; and
- Program 9 Administration and Associated Activities.

Reserve Forces operations are funded by the Operation and Maintenance, Navy Reserve appropriation in one of the following budget activities of FYDP 5:

- Budget Activity 1 Mission Forces;
- Budget Activity 2 Depot Maintenance; and
- Budget Activity 3 Other Support.

Of the three, only some of Budget Activity 1, Mission Forces, are accounted for in accordance with the procedures of this Handbook.

2. FLOW OF FUNDS. Management at the Department of Defense level requires the measuring of performance against plans for given programs and functions. Therefore, resources (funds) are identified, budgeted, and accounted for in terms of FYDP programs and/or budget activities. Operating resources identified by subhead are allocated by the Chief of Naval Operations to the major claimants, e.g., the Commanders in Chief, Atlantic and Pacific Fleets. The fleet commanders issue expense limitations, by subhead, to themselves for fleet level functions and to type commanders, who in turn issue operating budgets to shore (field) activities designated as responsibility centers. Type and fleet commanders also issue operating budgets to themselves as responsibility centers for centrally managed programs (such as ship overhaul), the expenses of their own staffs, and the expenses of their assigned ships, squadrons, and other units (see illustration 2-1).

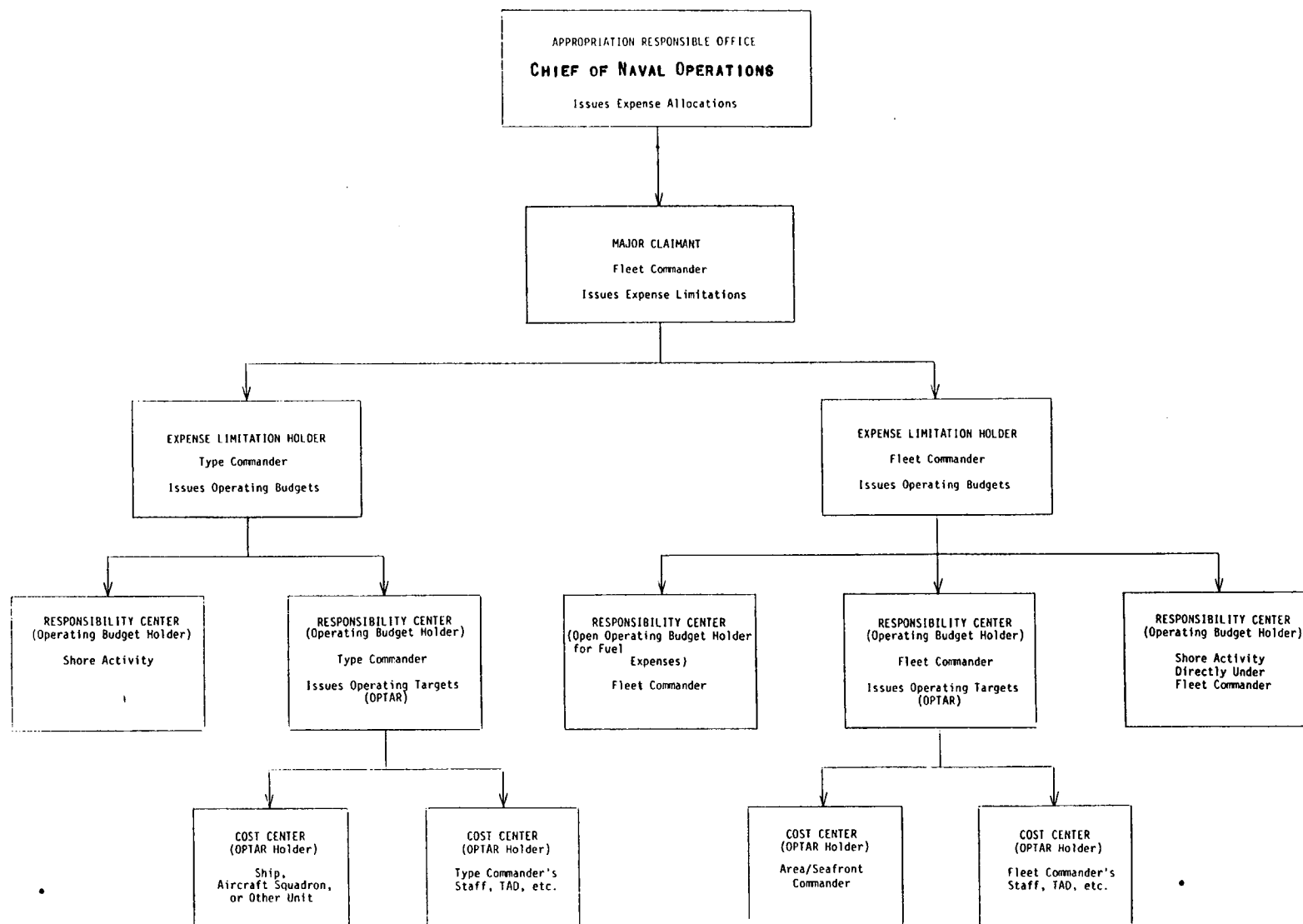


Illustration 2-1. Fund Flow for Operation & Maintenance.

3. FUND IDENTIFICATION

a. Appropriation Symbol. An appropriation symbol consists of a seven-digit number identifying the government agency responsible for administering the appropriation, the fiscal year, and the specific appropriation. The following example illustrates an appropriation symbol structure:

	17	7	1804
Department of the Navy			
Fiscal Year 1977			
Operation and Maintenance, Navy			

b. Subhead Symbol. The four-digit subhead symbol for the Operation and Maintenance appropriation identifies the major claimant and major program of the FYDP. The first two digits are the last two digits of the major claimant's unit identification code. The third digit is the major program of the FYDP or budget activity. The fourth digit is a zero at the major claimant (fleet) level. The following example illustrates the subhead symbol structure:

	60	2	0
Commander in Chief, U.S.			
Atlantic Fleet			
Program 2, General Purpose Forces			
Zero indicates fleet level (as opposed to a lower level)			

c. Expense Limitation. An expense limitation will cite the same subhead from which issued except that the fourth digit of the four-digit symbol will be a significant alphabetic or numeric character assigned by the major claimant to identify the expense limitation holder. Expense limitations are issued on Resource Authorization (NavCompt Form 2168-1). The following example illustrates the expense limitation subhead symbol structure:

	60	2	E
Commander in Chief, U.S.			
Atlantic Fleet			
Program 2, General Purpose Forces			
Commander, Naval Air Force, U.S.			
Atlantic Fleet			

d. Operating Budget. Operating budgets are issued from expense limitations to responsibility centers on a Resource Authorization (NavCompt Form 2168-1) and are designated by the unit identification code of the responsibility center. Fleet and type commanders issue operating budgets to themselves for centrally managed programs, and for their subordinate cost centers (units). When more than one operating budget is issued to a responsibility center from the same expense limitation, the operating budgets are distinguished by appending a one character alphabetic or numeric suffix to the operating budget number. To simplify the identification of the specific operating budget chargeable on each requisition or other financial document, two-digit fund codes are established by the Office of the Comptroller of the Navy. Fund codes used by the operating forces are contained in Appendix II of this Handbook.

e. Operating Target (OPTAR). Operating budget holders will establish OPTARs as required to separately identify costs and to permit command and management to follow the same channels. OPTARs will not be issued from other operating targets, but will be issued direct from an operating budget by the operating budget holder down through one or more levels in the command structure. Section 3679 R.S. does not apply to operating targets. Operating targets are not designated with a distinguishing identification number. The combination of the applicable fiscal year, Service Designator ("R" for Pacific Fleet units and "V" for Atlantic Fleet units), unit identification code of the operating target holder, and the fund code applicable to the operating budget provides the complete accounting classification. For example, requisition R0336570051004 citing fund code LC fully identifies the following:

Appropriation: 1771804, Operation and Maintenance, Navy,
Fiscal Year 1977 (fiscal year from Julian
Date 7005)

Subhead: 702E, General Purpose Forces, Pacific Fleet
COMNAVAIRPAC's Expense Limitation

Operating Budget: 57025 B, COMNAVAIRPAC's FYDP 2 operat
ing budget for ship operations

Operating Target: Supplies and Equipage OPTAR of UIC
R03365, USS Enterprise (CVAN 65)

Expense Element: Consumable Material

Accounting Office: Navy Regional Finance Center,
San Diego

f. Reimbursable Orders. A reimbursable order is a request for work or services to be performed on a reimbursable basis by one responsibility center for another, or for another government department, or for a non-federal requestor. The receipt and acceptance of a reimbursable order for performance by a fleet responsibility center has the effect of automatically increasing the amount of the operating budget. Each reimbursable order accepted requires special identification coding (prescribed in par. 4406) to insure the proper accumulation of costs. When the actual performance of the work is required of subordinate commands, reimbursable operating targets (OPTARs) will be granted in accordance with par. 4200.

2001 EXPENSE ELEMENTS

Expense elements have been established by the Department of Defense to classify expenses for cost accounting and reporting purposes. For the operating forces the expense elements have been further tailored by the Navy to provide management controls and alignment to funding patterns. In addition to identifying accounting classifications, the Navy-wide assigned fund codes further identify specific Navy expense elements and in many cases, special subdivisions of Navy expense elements.

- ★ The following Navy expense elements and special subdivisions of expense elements (which are identified by Navy-wide fund codes) are utilized by the operating forces' Fleet Accounting System:

- military personnel;
- civilian personnel;
- utilities;
- communications;
- other purchased services;

- consumable material;
- equipment/equipage;
- repair parts (general);
- repair parts (change in depth/range);
- ship's fuel (including JP-5);
- repair, other vessels, (ROV) consumables;
- ROV repair parts;
- temporary additional duty - travel of personnel (training);
- temporary additional duty - travel of personnel (crew rotation and deployment);
- temporary additional duty - travel of personnel (administrative and temporary shore patrol); ★
- aviation consolidated allowance list (AVCAL) major petroleum products;
- AVCAL (other);
- medical and dental material;
- ship restricted and technical availability - Government (public);
- ship restricted and technical availability - commercial (private);
- ship restricted and technical availability - Government (public) - non-shipyard; ★
- ship overhaul - Government (public) - non-shipyard; ★
- ship overhaul - Government (public);
- ship overhaul - commercial (private);
- printing and publications;

- ★ --petroleum, oil, and lubricants - for non-propulsion;
- aviation petroleum products;
- purchased utilities;
- maintenance of real property and minor construction;
- charter and hire and commercial vehicle hire;
- automatic data processing rental and contract services;
- minor construction projects (\$15,000.01 - \$50,000.00);
- real property maintenance;
- fleet aviation maintenance;
- purchased equipment maintenance - private (commercial);
- purchased equipment maintenance - public (Government);
- homeport travel entitlement (Atlantic Fleet only);
- ships force material;
- travel, special aircraft charter;
- reimbursable work and services;
- ★ --transportation of things (TOT); and
- MSC charter.

Table XII of Appendix II provides a cross reference of the expense elements to the Navy-wide fund codes used to identify the above special subdivisions of expense elements.

2002 FLEET COMMANDER CENTRALLY CONTROLLED PROGRAMS

Under the Department of Defense Resource Management Systems concept, resources are to be administered at the command level where resource trade-off decisions can best be made. Therefore, within the operating forces, resources (funds) for certain expense elements are retained by the fleet commander (or type commander in accordance with par. 2003). Consequently, cost associated with these expense elements incurred by subordinate units are not chargeable to the individual unit's operating target. The following expense elements are currently centrally controlled by the fleet commander:

1. fuel for ships,
2. ship overhaul,
3. ship restricted and technical availabilities,
4. ship utilities,
5. minor construction projects,
6. NATO expenses (Atlantic Fleet only),
7. public affairs (external), and
8. real property maintenance.

Operating force units will be authorized, if applicable, to cite the fleet commander's operating budget for the expense elements in items 1-8 in accordance with directives issued by the fleet command.

2003 TYPE COMMANDER CENTRALLY CONTROLLED PROGRAMS

In addition to the fleet commander's centrally controlled expense elements, type commanders retain control of funds for:

1. military personnel services;
2. temporary additional duty - travel of personnel (except specifically authorized fleet aviation operating targets and operating targets of the mobile construction forces), and temporary shore patrol expenses;
3. homeport travel entitlement; and
4. transportation of things (TOT).

★

- In the case of temporary additional duty - travel of personnel, and homeport travel entitlement, operating force units will be authorized to write orders and cite the type commander's operating budget in accordance with instructions issued by the type commander. The UIC
- ★ of the individual ship (or other unit) to which the traveler is assigned will normally be the benefiting, chargeable, or document issuing activity used to construct the Standard Document Number (and if applicable customer identification code (CIC)); even when the costs will not be charged to the OPTAR of the traveler's organization (see par. 4403 or 4502 for illustration of CIC and Standard Document Number construction for travel transactions). Military personnel expense accounting is based upon military personnel costs at standard rates as reported by the Central Operating Activity (Chief of Naval Personnel)

2004 OPERATING TARGET FUNDED EXPENSES

Requirements for expense elements or subdivisions of expense elements (see par. 2001) which are not centrally controlled at the fleet and type commander levels will be funded through operating targets issued to subordinate operating units. The accounting and reporting instructions for operating targets and expense elements are contained in Chapter 4. The responsibility center that issues operating targets will advise the operating units and appropriate fleet accounting office of the accounting classification, expense elements funded thereunder, and applicable fund codes for citation (see Appendix II for listing of fund codes).

★ 2005 NOTIFICATION OF OPERATING BUDGETS ISSUED

Expense limitation holders authorized to grant responsibility center operating budgets will forward to the Navy Accounting and Finance Center, Central Operations Department (NCF-322), Washington, D.C. 20376, a Report of Operating Budgets Granted, assigned Report Control Symbol NavCompt 7303-1, with a copy to the claimant. The report will be in letter format with a listing of new Resource Authorization (NavCompt Forms 2168-1) issued, and of any changes in the activity performing the accounting and reporting for the operating budget

holder. The listing will contain the appropriation, subhead, unit identification code (UIC) of the operating budget holder, operating budget suffix code, and the UIC of the authorization accounting activity for the operating budget holder. The letter report will be prepared weekly to report changes. Negative reports will not be required. From the information received, NCF-322 will compile a listing of current responsibility center operating budgets which will be transmitted to the finance centers. The finance centers will use this listing to ensure compatibility of operating budget numbers and the accounting activity UIC on Listing of Expenditures/Collections (NavCompt Forms 634) and other reports. This listing will also enable the major claimant or subclaimant to ensure receipt of all Trial Balance Report (NavCompt Forms 2199).

2006 NOTIFICATION OF OPERATING TARGETS ISSUED

Fleet and type commanders will provide the applicable fleet accounting office with notification of operating targets issued in accordance with pars. 2004 and 4003.

2007 RELATED INSTRUCTIONS

Since the fleet commanders perform the functions of major claimant, and the fleet and type commanders perform the functions of expense limitation holder, responsibility center, and operating target holder, the instructions in this Handbook are not all inclusive for all levels of funding. Additional instructions are contained in Navy Comptroller Manual, Volumes 2, 3, and 6, Financial Management of Resources (NAVSO P-3006-1) and (NAVSO P-3014-1) for claimant, expense limitation, and responsibility center funding guidance, and Navy Comptroller Manual, Volume 7, for budgeting guidance. The NAVSO P-3006-1, NAVSO P-3014-1, and Navy Comptroller Manual, Volume 7 are not for distribution to fleet units below the type commander level. The Afloat OPTAR Record Keeper's Guide (NAVSO P-3073) provides additional guidance for operating target accounting.

PART B: FUND ADMINISTRATION

2100 ADMINISTRATIVE CONTROL OF OPERATING BUDGETS

1. GENERAL. It is a basic precept of the financial management system that "fencing" restrictions attending expenses approved in the operating budget be kept to the absolute minimum consistent with statutory and other regulatory requirements. This is not intended to imply that the grantor of an operating budget is precluded from exercising his inherent responsibilities and prerogatives with regard to source utilization decisions which can best be made at this level; rather, to emphasize that recognition must be given to local command management needs for the maximum practicable flexibility in the application of approved resources. Where the grantor of the operating budget desires to exercise continuing direct management of certain segments of expenses authorized in the local command operating budget other than those imposed by higher authority, he should first consider control through review of reports of performance in comparison with the operating command's updated plan.

2. LIMITATIONS. The operating budget received by a command contains the statutory limitations outlined in subpars. a and b placed upon fund administrators. The provision of Section 3679 R.S., apply to the operating budgets and residual funds held by the operating budget grantor collectively and not to the individual operating budgets retained by the grantor and identified for his administration.

a. New Obligational Authority. New obligational authority provided on the Resource Authorization (NavCompt Form 2168-1), column 11 is a limitation on a cumulative quarterly basis, subject to Section 3679 R.S. Although the unobligated balance of new obligational authority reverts automatically to the operating budget grantor when the appropriation expires for obligational purposes, the limitation in succeeding fiscal years to be applied for Section 3679 R.S., is the amount authorized when the appropriation expired plus any subsequent increases. When new obligational authority is exceeded a Section 3679 R.S., violation report is required.

b. Reimbursable Obligational Authority. The acceptance of funded reimbursable orders automatically increases the amount available for obligations within the operating budget. This reimbursable obligational authority is limited to the amount authorized in reimbursable orders. The admonitions of Section 3679 R.S., apply separately to each reimbursable order accepted. The accrual of costs in excess of the amount of the reimbursable order does not constitute an overobligation provided the excess costs are not billed to the customers before additional funds are granted or the excess costs are absorbed in the direct funds of the performing activity. When costs in excess of the reimbursable order are billed, a Section 3679 R.S., violation report is required.

3. RESTRICTIONS. The approved operating budget will be transmitted with certain restrictions concerning local revisions or reprogramming, such as, but not limited to those described below. Grantors should exercise care in defining the restrictions transmitted in Resource Authorization (NavCompt Form 2168-1) so as to avoid the appearance of subjecting various segments of the authorized new obligational authority to the sanctions of Section 3679 R.S., when such is not intended. The following restrictions apply:

1. the totals may not be increased except as noted in subpar. 2;
2. not less than a stated amount of NOA will be available only for the maintenance, repair, minor construction, and alteration of real property (applies if the funds for MRP are provided as a legal floor); ★
3. funded reimbursable order funds will not be used prior to acceptance of such orders and may not be used for other purposes; and
4. expense authority for the cost of military personnel services will not be received via the NavCompt Form 2168-1, but will be taken up automatically simultaneously with and in the same amount as the military personnel services ★

reported monthly at standard rates by the Central Operating Activity (Chief of Naval Personnel).

4. ADMINISTRATIVE TARGETS. Operating budgets are subject to the administrative targets outlined in subpars. a through c.

a. Total Direct Expense. The total direct expense authority will be a target on a cumulative basis not subject to Section 3679 R.S. When expenses exceed the total expense authority, a letter or message report to the OB grantor is required, rather than a Section 3679 R.S., violation report.

b. Total Direct Operating Budget. The total direct operating budget will be a target on a cumulative basis not subject to Section 3679 R.S. When expenses exceed the total operating budget, a letter or message report to the OB grantor is required, rather than a Section 3679 R.S., violation report.

★ c. Other Administrative Targets. The establishment of administrative restrictions on the utilization of funds, other than those described in subpars. a and b above, are frequently imposed by Navy management. When administrative targets are established they will clearly indicate they are a target not subject to Section 3679 R.S. Although not subject to the admonitions of legal statute, fund administrators should be aware that Navy management attaches significant importance to these targets. Examples of these targets sometimes established are those for travel or maintenance, repair, minor construction, and alteration of real property.

5. UPDATED PLAN. In the event the total operating budget is approved in an amount other than the requested amount, the command submitting the request will revise its annual budget to agree with the approved amount. The operating budget grantor may update and return the apportionment documents, provide specific guidance for updating the plan, or leave the updating of the plan to the initiative of the operating budget holder. If directed, a copy of the updated plan in the same

format as the original budget submission will be furnished to the operating budget approving authority. Commands may make subsequent adjustments to the operating budget locally provided the changes do not violate any of the restrictions placed thereon by higher authority.

2101 VIOLATION REPORTS

A violation of new obligational authority, which is subject to Section 3679 R.S., will be reported in accordance with NavCompt Manual, subpar. 032011-3. Administrative violations will be reported to the operating budget grantor by a letter or message report. When an apparent administrative and/or legal violation of resource authorization document limitations is detected and it is determined that resource authorization and/or transaction documents are erroneously posted to or omitted from appropriate accounting records and reports, corrected accounting records and reports will be the basis for final determination of whether a reportable administrative/legal violation exists.

2102 OPERATING TARGET

The establishment and issuance of operating target amounts from an operating budget will not be phrased in such language as to be construed as creating an operating budget subject to the administrative or legal limitations defined in par. 2100. Such amounts will be considered as planning estimates and will be administered accordingly.

2103 RESOURCE AUTHORIZATION

The Resource Authorization (NavCompt Form 2168-1) will normally be used to advise the operating budget holder of operating budget amounts granted, including amendments thereto (see illustrations 2-1 and 3-1). When circumstances are such that time will not permit the following of routine procedures, operating budgets (or amendments) may be issued by message authorization or by telephone, providing that the conditions of Navy Comptroller Manual, subpar. 023204-2a are met for protection of both the grantor and the receiver.

RESOURCE AUTHORIZATION

FROM Commander Naval Surface Force U.S. Atlantic Fleet Norfolk, Virginia 23511			TO Commander Naval Surface Force U.S. Atlantic Fleet Norfolk, Virginia 23511			OB NUMBER 53825 0 AAA 60951		<input checked="" type="checkbox"/> NEW AUTHORIZATION	
APPROPRIATION NO. 1771804			SUBHEAD 602S			APPROVED BY J.R. WINDSOR, CAPT, SC, USN By direction		<input type="checkbox"/> AMENDMENT NO. _____	
								DATE 1 October 1976	

QUARTER	TOTAL DIRECT EXPENSES		CHANGES IN UNDELIVERED ORDERS		TOTAL DIRECT OPERATING BUDGET		MILITARY PERSONNEL EXPENSES		NEW OBLIGATIONAL AUTHORITY	
	INCREASE (DECREASE)	QUARTERLY AMOUNT	INCREASE (DECREASE)	QUARTERLY AMOUNT	INCREASE (DECREASE)	QUARTERLY AMOUNT	INCREASE (DECREASE)	QUARTERLY AMOUNT	INCREASE (DECREASE)	QUARTERLY AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
FIRST		40,746,000				40,746,000				40,746,000
SECOND		26,091,000				26,091,000				26,091,000
THIRD		22,309,000				22,309,000				22,309,000
FOURTH		29,970,000		(6,209,000)		23,761,000				23,761,000
TOTAL		119,116,000		(6,209,000)		112,907,000				112,907,000

REMARKS

- The NOA amounts shown in column 11 are subject to Section 3679 of the Revised Statutes (31, U.S.C. 665), but are to be automatically increased by the amount of reimbursable orders accepted.
- An administrative target of \$3,099,000 is hereby assigned for travel, including subsistence, and should not be exceeded without prior approval of CINCLANTFLT.
- An administrative target of \$229,000 is assigned for the USS Glover (AGFF-1), UIC 17700 (RDT&E), and should not be exceeded without prior approval of CINCLANTFLT.
- The above amounts are subject to change contingent upon the passage of the Operation and Maintenance, Navy appropriation by Congress.

Copy to: CINCLANTFLT (N0421A2); NAVREGFINCEN, NORVA (FFA)

PART C: EXTRAORDINARY EXPENSES AND ALLIED
ASSISTANCE

2200 EMERGENCIES AND EXTRAORDINARY EXPENSES

1. AUTHORITY. The Secretary of the Navy, under the authority of 10 U.S. Code 7202, is authorized to provide for emergencies and extraordinary expenses within the scope of the appropriation act and the appropriation 17_1804 Operation and Maintenance, Navy, subhead .12_ _.

2. OPERATING BUDGET REQUESTS. Authorization for expenditures under the appropriation 17_1804, .12_ _ will be made in the form of operating budgets upon request and when approved by the Secretary of the Navy. Requests specifying the amount and purpose for which desired will be submitted via command channels. Generally, only those requests will be considered for expenditures that are not legally chargeable to any other Navy appropriation.

3. OPERATING BUDGET AUTHORIZATION. The operating budget authorization will specify the purpose for which the operating budget is granted and the conditions and procedures governing payment thereunder (see NavCompt Manual, par. 046390).

2201 CIVIL DISASTERS OR EMERGENCIES IN FOREIGN COUNTRIES

1. AUTHORITY. Assistance to foreign countries suffering civil disasters and emergencies may be authorized or approved by Executive Order or other presidential directive, by the Secretary of the Navy, or by the Chief of Naval Operations. Instructions regarding the initiation and conduct of disaster relief operations in foreign countries by the operating forces are contained in SECNAV Instruction 3050.22 series.

2. ACCOUNTING FOR DIRECT COSTS. Direct costs of material issues, and transportation aircraft or helicopter time and temporary additional duty travel costs of pilots and crews when specifically authorized by

departmental instructions relating to specific disasters, will be invoiced to the Navy Regional Finance Center, Property Accounting Department, Washington, D.C. 20371, in accordance with par. 6202. The invoices will cite the specific authorization directing the disaster relief.

2202 ASSISTANCE TO ALLIED FORCES

1. AUTHORITY. Assistance to allied forces may be provided when authorized in accordance with Art. 1946-4 N.R., and upon authority of the Chief of Naval Operations to furnish support to forces of specific foreign governments based upon an agreement providing for dollar reimbursement to the United States at departmental level. In general, these procedures are limited to joint military operations under the United Nations or under a mutual assistance treaty.

2. ACCOUNTING REQUIREMENTS. When cash sale procedures as prescribed in par. 6103 are not feasible, the value of material issued in support of allied forces will be invoiced to the Navy Regional Finance Center, Property Accounting Department, Washington, D.C. 20371, in accordance with par. 6202. The invoices will reference the authority from the Chief of Naval Operations for the issues to the foreign government.

FINANCIAL MANAGEMENT OF RESOURCES (OPERATING FORCES)

CHAPTER 3

OPERATING BUDGET ACCOUNTING AND REPORTING

<u>PAR.</u>		<u>PAGE</u>
	PART A: OPERATING BUDGET ACCOUNTING SYSTEM	3-5
3000	OBJECTIVES	3-5
3001	DEFINITIONS OF SYSTEM TERMINOLOGY	3-5
3002	ACCOUNTING SYSTEM CONCEPTS	3-5
3003	ACCOUNTING PRINCIPLES	3-7
3004	ACCOUNTING SYSTEM CONTROLS	3-9
	1. PURPOSE	3-9
	2. BASIC CHARACTERISTICS OF SYSTEM . .	3-9
	3. FINANCIAL CONTROLS	3-9
3005	SYSTEM RESPONSIBILITIES	3-10
	1. BUDGETING	3-10
	2. FUNDING	3-10
	3. ACCOUNTING	3-11
	PART B: ACCOUNTING RECORDS AND PROCEDURES	3-12
3100	ACCOUNTING RECORDS	3-12
	1. GENERAL LEDGER	3-12
	2. SUBSIDIARY RECORDS	3-12
	3. ACCOUNTING CONTROLS	3-13
3101	CLASSIFICATION OF GENERAL LEDGER ACCOUNTS	3-13

<u>PAR.</u>		<u>PAGE</u>
3102	FUNCTIONS OF THE GENERAL LEDGER ACCOUNTS	3-137
3103	ACCOUNTING TRANSACTION PROCESSING AND PROCEDURES	3-137
	1. GENERAL	3-137
	2. PROCESS CONTROLS	3-138
	3. RESOURCE AUTHORIZATIONS	3-138
	4. UNFILLED ORDERS	3-140
	5. DISBURSEMENTS	3-147
	6. RECONCILIATION	3-160
	7. MILITARY PERSONNEL	3-167
	8. RESOURCES APPLIED (PRIOR YEAR) AND (STATISTICAL)	3-171
	9. REIMBURSABLE ORDERS	3-173
3104	PREPARATION OF REPORT ON REIMBURSABLE ORDERS	3-176
	1. SUBMISSION DATE	3-176
	2. PREPARATION OF NAVCOMPT FORM 2193	3-178
	3. REIMBURSABLE ORDERS CONTINUING WORK OR SERVICES IN SUBSEQUENT FISCAL YEARS	3-181
3105	TRAVEL ADVANCES	3-181
3106	YEAR-END CLOSING PROCEDURES	3-182
	1. GENERAL	3-182
	2. BASIC CONCEPTS	3-182
	3. ADJUSTING/CLOSING ENTRIES	3-183
	PART C: REPORTING PROCEDURES	3-186
3200	PURPOSE	3-186
3201	RESPONSIBILITY	3-186
3202	FINANCIAL REPORTS	3-186

<u>PAR.</u>		<u>PAGE</u>
	1. GENERAL	3-186
	2. TRIAL BALANCE REPORT (NAVCOMPT FORM 2199)	3-187
	3. RECONCILIATION REPORT (EXPENDITURES COLLECTIONS) (NAVCOMPT FORM 2036) .	3-196
	4. SHIP/STAFF STATUS REPORT	3-196
	5. REPORTS OF CREDITS FOR RETURNED MATERIAL	3-213
	6. FUEL/UTILITIES STATUS REPORT . . .	3-214
	7. UNAGED TRAVEL UNFILLED ORDER LISTING	3-219
	8. FYTD DETAIL FUEL EXPENDITURE LISTING	3-220
	9. BUDGET CLASSIFICATION/FUNCTIONAL CATEGORY/EXPENSE REPORT - DETAIL BY CHARGEABLE UIC	3-220
	10. BUDGET CLASSIFICATION/FUNCTIONAL CATEGORY/EXPENSE REPORT (NAVCOMPT FORM 2171)	3-228
	11. REPORT OF EXPENSE ELEMENT WITHIN FUNCTIONAL/SUBFUNCTIONAL CATEGORY AND OVERALL EXPENSE ELEMENT TOTALS.	3-238
	12. AIR/STAFF STATUS REPORT	3-243
3203	MANAGEMENT REPORTS - SHIP AND AVIATION OPERATING FORCES	3-243
	1. GENERAL	3-243
	2. OBLIGATION/EXPENDITURE DETAIL REPORT	3-243
	3. SUMMARY OBLIGATION/EXPENDITURE DETAIL REPORT	3-260
	4. SELECTED OPTAR DATA INFORMATION REPORT	3-268
	5. DETAIL RA/TA, SHIP OVERHAUL PO/WR REPORT	3-273
	6. SUMMARY RA/TA, SHIP OVERHAUL PO/WR REPORT	3-279
	7. EXCESSIVE DIFFERENCE LISTING . . .	3-282
	8. REPORT OF OUTSTANDING TRAVEL ADVANCES	3-285

<u>PAR.</u>		<u>PAGE</u>
3204	MOBILE CONSTRUCTION FORCES MANAGEMENT REPORTS	3-291
	1. GENERAL	3-291
	2. SUMMARY BATTALION/UNIT STATUS REPORT	3-291
	3. COST CATEGORY STATUS REPORT	3-296
	4. BUDGET CAPTION REPORT	3-302

CHAPTER 3

OPERATING BUDGET ACCOUNTING AND REPORTING

PART A: OPERATING BUDGET ACCOUNTING SYSTEM

3000 OBJECTIVES

The accounting principles and instructions for operating budgets are based primarily on the Resources Management System implemented within the Department of Defense on 1 July 1968. The objectives of the Resources Management System and these instructions are to provide management with an accounting and reporting system encompassing the total cost and measurement of resources (e.g., material, services, utilities, civilian and military labor) consumed or applied in accomplishing a task or mission. The approved operating budget is the authorization for the use and application of resources for mission accomplishment.

3001 DEFINITIONS OF SYSTEM TERMINOLOGY

The terminology used in the accounting system for operating budgets is contained in Appendix I.

3002 ACCOUNTING SYSTEM CONCEPTS

The fleet accounting offices designated in par. 1005 are assigned to account for the operation and maintenance resources for assigned responsibility centers, including the accumulation/distribution of expenses for the cost centers subsidiary thereto. However, the characteristics and requirements of the operating forces responsibility centers/cost centers necessitate that the accounting system concepts, as well as the role and functions of the fleet accounting offices be somewhat unique within the overall Navy accounting system, due to the following factors:

1. responsibility centers (fleet and type commanders) generally hold operating budgets under two or more Five Year Defense Programs (or budget activity) with multiple program

elements within an operating budget. Fleet commands hold multiple operating budgets issued from the same expense limitation of a FYDP program (or budget activity);

2. cost centers (ships, aircraft squadrons, staffs, and units) are each assigned individual unit identification codes, as well as having identity to specific program elements;
3. cost centers are mobile, widely deployed, and frequently are transferred between major claimants and/or FYDP programs/budget activity;
4. the number of cost centers within a responsibility center is relatively large, compared to a shore (field) activity;
5. cost centers are funded by assigned operating targets (OPTARs) for designated costs (e.g., supplies and equipage), by type command held funds for temporary additional duty, homeport travel entitlement, and tender availabilities, and by fleet command held funds for propulsion fuels, utilities, restricted/technical availabilities, and ship overhauls;
6. cost centers, due to their mobility and wide geographical mission responsibilities, place requirements on multiple supply sources/locations. With few exceptions (e.g., Navy Stock Funded ships), cost centers cite end-use funds for requirements, by use of a two-digit fund code representing the accounting classification and element of expense; and
7. the military operations/deployment of a cost center are generally prescribed by a command other than the funding responsibility center.

In view of these factors, the design of the fleet accounting system and functions prescribed for fleet accounting offices in this Handbook are based on the following concepts and requirements:

1. the positive identification and validation of an unfilled order (obligation) or expenditure to a specific operating target and/or operating budget;
2. the control of unfilled order (obligation) transmissions, including end of month message submission, where necessary, in order to provide current status reporting;
3. internal translation of two-digit fund codes to corresponding accounting classifications, including the verification of expenditure translations performed externally by supply activities;
4. distribution of expenses to benefiting cost centers, where a higher level of funding is involved;
5. feed-back reporting to operating target holders for verification of transactions processed and adjustment of OPTAR records for unfilled order/expenditure variances;
6. progressive summarization of data upward through prescribed levels (e.g., fund code, element of expense, cost center, program element, and operating budget) for management and/or reporting purposes; and
7. positive controls for large volume document processing.

3003 ACCOUNTING PRINCIPLES

The accounting principles for operating budgets granted to operating forces are established as follows:

1. an order/requisition for material or services citing an operating budget will be recorded to fiscal year unfilled order account, which is current at time of order/requisition. The recording of commitments under the Operation and Maintenance appropriation is not required;

2. expenditure documents will be recorded to an unmatched funds disbursed account without immediate effect on the operating budget obligational or expense availability, pending validation of the expenditure;
3. with the exception of fleet ship maintenance (RA/TA and ship overhaul) transactions, expenses to current year operating budgets will be recorded simultaneously with the recording of unfilled orders (obligations). Fleet maintenance will be expensed based on accrued costs reported by shipyards, repair activities, and supervisors of shipbuilding. Unfilled order (obligation) adjustments and cancellations will adjust expenses of the fiscal year cited for obligation on the unfilled orders (obligations). Material turned into store (MTIS) credits will adjust expenses of the fiscal year cited as creditable by the supply activity;
4. reimbursable orders for work or services will, upon acceptance, automatically increase the obligational and expense authority held;
- ★ 5. the sum of the general ledger accounts for undelivered orders (3231), accounts payable (2010 and 2140), and matched expenditures (1060, 1960, and 1512) will be equal to combined direct program and funded reimbursable program gross adjusted obligations (0998 plus 0999);
6. disbursements and stores issues will be expensed to the appropriation fiscal year cited on the order;
7. records will be maintained to report operating budget transactions on a fiscal year basis;
8. responsibility centers will receive separate operating budgets for each Five Year Defense Program/budget activity applicable to the cost center classifications; and

9. the cost of equipment having a unit value of less than \$1,000 and the cost of minor construction and maintenance of real property at a value up to \$50,000.00 are included as an expense.

3004 ACCOUNTING SYSTEM CONTROLS

1. **PURPOSE.** The accounting system provides accounts, records, and procedures for recording transactions, including accounting and budgeting controls. The accounts and records provide financial and cost information required at the various echelons of management.

2. **BASIC CHARACTERISTICS OF SYSTEM.** The primary source of data for financial planning and financial control of operations is a system of cost accounting by cost center with expense classifications, as appropriate, for financial planning. The accounting system has the following features:

1. double entry method of accounting;
2. internal control of all transactions; and
3. integration of cost accounting records with the general books of account.

3. FINANCIAL CONTROLS

a. General. The operating budget may contain various limitations, targets, and restrictions (see par. 2100) which must be controlled in the accounting system. The two basic controls are on expenses and obligations (unfilled orders).

b. Controls

(1) Control of Expenses. One of the basic concepts of the system for management of resources for operating units is to develop costs on an expense basis. Procedures should be developed to assure that no transactions are entered into which will result in the incurring of expenses in excess of the expense authority balance.

(2) Control of Obligations. In accordance with par. 2100, the obligational authority contained in the operating budget is subject to Section 3679 R.S. Therefore, procedures should be developed to assure that no transactions are entered into which will result in obligations in excess of the obligational authority. Fiscal year obligational authority approved for the operating budget holder is exceeded when the General Ledger account, Uncommitted/Unobligated Authorizations - Direct Program, Account No. 3211 or Direct Unobligated

★ Balance Available in Expired Accounts, Account No. 3280 has a debit balance. General ledger account 3212 -- Uncommitted/Unobligated Authorizations - Reimbursable Program, shows the unused funded reimbursable program obligational authority equivalent to general ledger account 3211 in the direct program. However, since the R.S. 3679 applies at the individual accepted reimbursable order level, the reimbursable order portion of the Ship/Staff Status Report, Air/Staff Status Report (or equivalent report) and subsidiary reimbursable billing records are the appropriate control media for funded reimbursable obligational authority.

3005 SYSTEM RESPONSIBILITIES

1. BUDGETING. The fleet commanders, as major claimants, will provide the designated expense limitation holders and responsibility centers under their respective commands with instructions and guidance for budget preparation and submission.

2. FUNDING. Expense limitation holders are responsible for providing a copy of each approved Resource Authorization (NavCompt Form 2168-1), covering the operating budgets issued to the designated fleet accounting office (also see par. 2005). Responsibility centers will provide the fleet accounting office with a list of operating targets issued in accordance with par. 4003. Additionally, responsibility centers will insure that the accounting copy of each unfilled order (obligation) issued by them or subordinate commands citing the operating budget will be transmitted, if prescribed in accordance with Chapter 4, to the assigned fleet accounting office.

3. ACCOUNTING. The fleet accounting office assigned to perform operating budget accounting in accordance with par. 1005 will establish the necessary controls to maintain and prove the accuracy and propriety of transactions, including document files and related accounting records. The limitations established for the administrative control of operating budgets prescribed in par. 2100 apply in the accounting and reporting for the operating budgets assigned.

PART B: ACCOUNTING RECORDS AND PROCEDURES

3100 ACCOUNTING RECORDS

1. **GENERAL LEDGER.** The General Ledger is the book of accounts in which all operating budget accounting entries are ultimately summarized. A General Ledger will be maintained, by fiscal year, for each operating budget. The accounts of the General Ledger provide a single overall control for transactions affecting the operating budget.

2. SUBSIDIARY RECORDS

a. Distributed Expenses. Entries to General Ledger Account 3311 will be supported by detail records (or machine listings/tapes) which can be further summarized at the cost center and expense element level. This subsidiary detail is the basis for most of the reports required for expense accounting, since the total of the detail represents the amount of all resources expended under the operating budget.

★ b. Unmatched Funds Disbursed. General Ledger Account 1960 will be supported by a file, or machine listing/tape, of expenditure vouchers (and other disbursements) by unit identification code, fund code and document number for costs controlled by the responsibility center level. Unmatched funds disbursed within an operating budget represent expenditures which have not been validated by matching with a related unfilled order (obligation) and which haven't, as yet, been threshold or direct charged.

★ c. Obligations. Gross obligations incurred will be reported via NavCompt Form 2157 (or equivalent) and recorded to General Ledger Accounts 3231, 2010, or 2140, as applicable. Cancellations, adjustments, and liquidations of obligations are also recorded to these accounts. The value of outstanding (unliquidated) obligations will be equal to the sum of General Ledger Accounts 3231, 2010, and 2140.

d. Reimbursable Orders. A subsidiary record will be established for each reimbursable order accepted

under an operating budget. Each record will show the amount authorized, unfilled orders (obligations) incurred, adjustments, and unused balance, including amounts earned, billed and collected.

3. ACCOUNTING CONTROLS. The General Ledger accounts must be in balance, that is, the debit balances must equal the credit balances, excluding the statistical accounts which are not part of the formal double entry general ledger. The General Ledger account balances are basically control accounts for the subsidiary records.

3101 CLASSIFICATION OF GENERAL LEDGER ACCOUNTS

The General Ledger account structure is designed to accumulate the financial data necessary to accomplish the objectives of the system, provide the necessary controls and provide the data for the conversion of operating results to the requirements for appropriation accounting at the command or fleet level. The Navy-Wide Uniform General Account structure provides for the following major classifications of accounts:

Major Classification

Asset Accounts	1000-1999
Liability Accounts	2000-2999
Investment Accounts	3000-3999
Income Accounts	4000-4999
Expense Accounts	5000-5999
Memorandum/Budgetary Accounts	9000-9999
Statistical Accounts	0900-0999

Statistical accounts are used to accumulate management information for satisfying local needs as well as that required by higher authority. A list of the Uniform General Ledger Accounts used within the operating forces Fleet Accounting System is set forth below, however, only the accounts actually applicable to a responsibility center operating budget will be utilized.

CHART OF ACCOUNTS (OPERATING FORCES)

<u>Account No.</u>		<u>Account Title</u>
<u>Old</u>	<u>New</u>	
<u>Asset Accounts (1000-1999)</u>		
<u>Cash and Available Funds</u>		
110	1031	Allotments/Operating Budgets Authorized
202	1040*	Funds Collected - Automatic
202	1041	Funds Collected - Automatic - Intra-Appropriation
202	1042	Funds Collected - Automatic - Other Government Appropriations
202	1043	Funds Collected - Automatic - Trust Fund Accounts
202	1044	Funds Collected - Automatic - Non-Federal Sources
202	1045	Funds Collected - Automatic - MAE
202	1046	Funds Collected - Automatic - Off-Budget, Federal Agencies
610	1060	Funds Disbursed
<u>Receivables</u>		
200/ 201	1100*	Accounts Receivable - U.S. Government Agencies
201	1110*	Accounts Receivable - Automatic - Billed - U.S. Government Agencies
201	1111	Accounts Receivable - Automatic - Billed - Intra-Appropriation

<u>Account No.</u>		<u>Account Title</u>
<u>Old</u>	<u>New</u>	
		<u>Receivables</u>
201	1112	Accounts Receivable - Automatic - Billed - Other Government Appropria- tions
201	1113	Accounts Receivable - Automatic - Billed - Trust Fund Accounts
201	1115	Accounts Receivable - Automatic - Billed - MAE
201	1116	Accounts Receivable - Automatic - Billed - Off-Budget, Federal Agencies
200	1120*	Accounts Receivable - Automatic - Unbilled
200	1121	Accounts Receivable - Automatic - Unbilled - Intra-Appropriation
200	1122	Accounts Receivable - Automatic - Unbilled - Other Government Appropria- tions
200	1123	Accounts Receivable - Automatic - Unbilled - Trust Fund Accounts
200	1125	Accounts Receivable - Automatic - Unbilled - MAE
200	1126	Accounts Receivable - Automatic - Unbilled - Off-Budget, Federal Agencies
200/ 201	1200*	Accounts Receivable - Public
201	1210*	Accounts Receivable - Automatic - Billed - Public

<u>Account No.</u>		<u>Account Title</u>
<u>Old</u>	<u>New</u>	
		<u>Receivables</u>
201	1214	Accounts Receivable - Automatic - Billed - Non-Federal Sources
200	1220*	Accounts Receivable - Automatic - Unbilled
200	1224	Accounts Receivable - Automatic - Unbilled - Non-Federal Sources
		<u>Advance and Progress Payments</u>
530	1512	Travel Advances
		<u>Reimbursables</u>
121	1810*	Reimbursable Orders Received - Automatic
124	1811	Reimbursable Orders Received - Automatic - Intra-Appropriation
N/A	1812	Reimbursable Orders Received - Automatic - Other Government Appropriations
125	1813	Reimbursable Orders Received - Automatic - Trust Fund Accounts
122	1814	Reimbursable Orders Received - Automatic - Non-Federal Sources
123	1815	Reimbursable Orders Received - Automatic - MAE
127	1816	Reimbursable Orders Received - Automatic - Off-Budget, Federal Agencies
		<u>Other Assets</u>
611	1960	Unmatched Funds Disbursed -

<u>Account No.</u>		<u>Account Title</u>
<u>Old</u>	<u>New</u>	
<u>Liability Accounts 2000-2999</u>		
519	2000*	Accounts Payable - U.S. Government Agencies
510	2010	Accounts Payable - U.S. Government Agencies
518	2100*	Accounts Payable - Public
510	2140	Accounts Payable - Public - Other
<u>Investment Accounts 3000-3999</u>		
310	3211	Uncommitted/Unobligated Authorizations - Direct Program
321	3212	Uncommitted/Unobligated Authorizations - Reimbursable Program
546/ 548	3230*	Undelivered Orders/Outstanding Obligations - Direct Program
540/ 546	3231	Undelivered Orders/Outstanding Obligations - Direct Program - Other
N/A	3280	Direct Unobligated Balance Available in Expired Accounts
N/A	3310	Accrued Expenditures/Expenses - Direct Program
810	3311	Accrued Expenditures/Expenses (Contra)
N/A	3320	Accrued Expenditures/Expenses - Reimbursable Program
N/A	3330	Accrued Expenditures/Expenses - Military Personnel

<u>Account No.</u>		<u>Account Title</u>
<u>Old</u>	<u>New</u>	
<u>Income Accounts 4000-4999</u>		
700	4010*	Income - Automatic
703	4011	Income - Automatic - Intra-Appropriation
N/A	4012	Income - Automatic - Other Government Appropriations
704	4013	Income - Automatic - Trust Fund Accounts
701	4014	Income - Automatic - Non-Federal Sources
702	4015	Income - Automatic - MAE
707	4016	Income - Automatic - Off-Budget, Federal Agencies
<u>Expense Accounts 5000-5999</u>		
810	5010	Cost of Work or Services For Others - Current Year
810/ 819	5310	General Expenses - Military Personnel
810	5321	General Expenses - Other - Current Year
621	5322	General Expenses - Other - Prior Year 1st
622	5323	General Expenses - Other - Prior Year 2nd
810/ 819	5324	General Expenses - Maintenance of Real Property - Current Year
<u>Memorandum/Budgetary Accounts 9000-9999</u>		
710	9611	Accounts Receivable - Other Than Automatic - Billed - Intra-Appropriation
710	9612	Accounts Receivable - Other Than Automatic - Billed - Other Government Appropriations

<u>Account No.</u>		<u>Account Title</u>
<u>Old</u>	<u>New</u>	
		<u>Memorandum/Budgetary Accounts</u>
710	9613	Accounts Receivable - Other Than Automatic - Billed - Trust Fund Accounts
710	9614	Accounts Receivable - Other Than Automatic - Billed - Non-Federal Sources
710	9615	Accounts Receivable - Other Than Automatic - Billed - MAE
710	9616	Accounts Receivable - Other Than Automatic - Billed - Off-Budget, Federal Agencies
710	9621	Accounts Receivable - Other Than Automatic - Unbilled - Intra-Appropriation
710	9622	Accounts Receivable - Other Than Automatic - Unbilled - Other Government Appropriations
710	9623	Accounts Receivable - Other Than Automatic - Unbilled - Trust Fund Accounts
710	9624	Accounts Receivable - Other Than Automatic - Unbilled - Non-Federal Sources
710	9625	Accounts Receivable - Other Than Automatic - Unbilled - MAE
710	9626	Accounts Receivable - Other Than Automatic - Unbilled - Off-Budget, Federal Agencies
N/A	9631	Reimbursement Income - Other Than Automatic - Intra-Appropriation
N/A	9632	Reimbursement Income - Other Than Automatic - Other Government Appropriations
N/A	9633	Reimbursement Income - Other Than Automatic - Trust Fund Accounts

<u>Account No.</u>		<u>Account Title</u>
<u>Old</u>	<u>New</u>	
		<u>Memorandum/Budgetary Accounts</u>
N/A	9634	Reimbursement Income - Other Than Automatic - Non-Federal Sources
N/A	9635	Reimbursement Income - Other Than Automatic - MAE
N/A	9636	Reimbursement Income - Other Than Automatic - Off-Budget, Federal Agencies
N/A	9641	Reimbursements Collected - Other Than Automatic - Intra-Appropriation
N/A	9642	Reimbursements Collected - Other Than Automatic - Other Government Appropriations
N/A	9643	Reimbursements Collected - Other Than Automatic - Trust Fund Accounts
N/A	9644	Reimbursements Collected - Other Than Automatic - Non-Federal Sources
N/A	9645	Reimbursements Collected - Other Than Automatic - MAE
N/A	9646	Reimbursements Collected - Other Than Automatic - Off-Budget, Federal Agencies
112	9951	Expense Availability - Direct Program and Military Personnel
112	9952	Expense Availability - Reimbursable Program
312	9961	Budgeted Expense Availability - Direct Program

<u>Account No.</u>		<u>Account Title</u>
<u>Old</u>	<u>New</u>	
<u>Memorandum/Budgetary Accounts</u>		
312	9962	Budgeted Expense Availability - Reimbursable Program
312	9963	Budgeted Expense Availability - Military Personnel
N/A	9964	Unexpensed Balance of Expired Account -- Direct Program and Military Personnel
679	9970	Resources Applied - Statistical
619	9980	Resources Applied - Statistical (Contra)
111	9991	Military Personnel Resources Available
630	9995	Military Personnel Services Applied
<u>Statistical Accounts 0900-0999</u>		
925	0925	Unpaid Obligations - Foreign Nationals - Lapsed Years
926	0926	Unpaid Obligations - Foreign Nationals - Lapsing Year
949	0949	MRP - Gross Adjusted Obligations
N/A	0966	Annual Leave - Contingent Liability
511	0967	Earned and Unpaid Salaries and Wages
N/A	0968	Naval Shipyards - Gross Adjusted Obligations
N/A	0969	Private Shipyards - Gross Adjusted Obligations
N/A	0970	Ship Maintenance Other - Gross Adjusted Obligations

<u>Account No.</u>		<u>Account Title</u>
<u>Old</u>	<u>New</u>	
<u>Statistical Accounts</u>		
N/A	0971	Gross Adjusted Obligations - Travel - Direct Program
N/A	0972	Gross Adjusted Obligations - Travel - Reimbursable Program
999	0998	Gross Adjusted Obligations - Obligational Authority
999	0999	Gross Adjusted Obligations - Automatic - Reimbursable Program
<u>Summary General Ledger Accounts</u>		
	1040	Sum of GLAs 1041, 1042, 1043, 1044, 1045, and 1046
	1100	Sum of summary accounts 1110 and 1120 or sum of GLAs 1111, 1112, 1113, 1115, 1116, 1121, 1122, 1123, 1125, and 1126
	1110	Sum of GLAs 1111, 1112, 1113, 1115, and 1116
	1120	Sum of GLAs 1121, 1122, 1123, 1125, and 1126
	1200	Sum of summary accounts 1210 and 1220 or sum of GLAs 1214 and 1224
	1210	Sum of GLA 1214
	1220	Sum of GLA 1224
	1810	Sum of GLAs 1811, 1812, 1813, 1814, 1815, and 1816
	2000	Sum of GLA 2010

Account No.Account TitleOldNewSummary General Ledger Accounts

2100 Sum of GLA 2140

3230 Sum of GLA 3231

4010 Sum of GLAs 4011, 4012, 4013, 4014,
4015, and 4016

* These accounts represent summary accounts only and no
postings will be made to them.

Allotments/Operating Budgets Authorized

(Account No. 1031)

PURPOSE: To record the direct obligational authority received in the approved operating budget.

DEBIT	CREDIT
1. To record the approved direct obligational authority received in operating budget (Contra account 3211).	1. To record a decrease in the approved direct obligational authority received in the operating budget (Contra account 3211 or 3280).
2. To record an increase in direct obligational authority (Contra account 3211 or 3280).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1. & 2. Resource Authorization (NAVCOMPT Form 2168-1).	1. Resource Authorization (NAVCOMPT Form 2168-1).

BALANCE: Debit - represents the net amount of direct obligational authority received, fiscal year to date.

(Account No. 1040)

PURPOSE: Used to depict the total collections from billings for funded reimbursable work.

DEBIT	CREDIT
No journal entires will be make to this account. This account balance will be derived from the sum of general ledger accounts 1041, 1042, 1043, 1044, 1045 and 1046.	

BALANCE: Represents the total amount of all collections on funded reimbursable work.

(Account No. 1041)

PURPOSE: To record collections received from billings for reimbursable work when the appropriation billed is the same as that of the performing appropriation.

DEBIT	CREDIT
1. To record funds collected (Contra account 1111).	1. To record a reverse collection resulting from a reverse billing (Contra account 1111).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon funded collection (Register 13/36).	1. Posting media based upon funded collection (debit Register 13/36).

BALANCE: Debit - represents the total amount of collections on funded reimbursable work from an appropriation which is the same as that of the performing appropriation.

Funds Collected - Automatic - Other Government Appropriations

(Account No. 1042)

PURPOSE: To record collections from billing for reimbursable work when the appropriation billed is other than the performing appropriation. Excludes MAE.

DEBIT	CREDIT
1. To record funds collected (Contra account 1112).	1. To record a reverse collection resulting from a reverse billing (Contra account 1112).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon funded collection (Register 13/36).	1. Posting media based upon funded collection (debit Register 13/36).

BALANCE: Debit - represents the total amount of collections received on funded reimbursable work from an appropriation other than the performing appropriation, excluding MAE.

3101

Funds Collected - Automatic - Trust Fund Accounts

(Account No. 1043)

PURPOSE: To record collections from billings for reimbursable work when the funding source is a federal trust fund account.

DEBIT	CREDIT
1. To record funds collected (Contra account 1113).	1. To record a reverse collection resulting from a reverse billing (Contra account 1113).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon funded collection (Register 13/36).	1. Posting media based upon funded collection (debit Register 13/36).

BALANCE: Debit - represents the total amount of collections received on funded reimbursable work performed for a federal trust fund.

Funds Collected - Automatic - Non-Federal Sources

(Account No. 1044)

PURPOSE: To record collections from billings for funded reimbursable work from a non-federal source.

DEBIT	CREDIT
1. To record funds collected (Contra account 1214).	1. To record a reverse collection resulting from a reverse billing (Contra account 1214).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon funded collection (Register 13/36).	1. Posting media based upon funded collection (debit Register 13/36).

BALANCE: Debit - represents the total amount of collections on funded reimbursable work performed for a non-federal source.

3101

Funds Collected - Automatic - MAE

(Account No. 1045)

PURPOSE: To record collections from billings for reimbursable work identified to MAE.

DEBIT	CREDIT
1. To record funds collected (Contra account 1115).	1. To record a reverse collection resulting from a reverse billing (Contra account 1115).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon funded collection (Register 13/36).	1. Posting media based upon funded collection (debit Register 13/36).

BALANCE: Debit - represents the total amount of collections received on funded reimbursable work performed for MAE.

Funds Collected - Automatic - Off-Budget, Federal Agencies

(Account No. 1046)

PURPOSE: To record collections from billings for reimbursable work identified to an off-budget Federal agency source.

DEBIT	CREDIT
1. To record funds collected (Contra account 1116).	1. To record a reverse collection resulting from a reverse billing (Contra account 1116).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon funds collected (Register 13/36).	1. Posting media based upon funded collection (debit Register 13/36).

BALANCE: Debit - represents the total amount of collections received on funded reimbursable work performed for a off-budget, Federal agency.

3101

Funds Disbursed

(Account No. 1060)

PURPOSE: To record the disbursements made against authorization received.

DEBIT	CREDIT
1. To record the processing of Material Turned Into Store (MTIS) credits or A or C Summary credits (Contra accounts 2110 for ship's fuel MTIS or 3211, 3212 or 3280 as applicable).	1. To record disbursements based upon processing NAVCOMPT Forms 2074, Public Vouchers, etc. citing valid accounting citation (excluding MTIS credits and A & C summary credits) (Contra account 1960). 2. To record travel advance disbursements based upon analysis of public vouchers (TTC "1K") (Contra account 1512).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon A or C Summary credits or MTIS.	1. Posting media based upon disbursements (NAVCOMPT Forms 2074, Public Vouchers, etc. received by the AAA). 2. Posting media based upon travel advance disbursements.

BALANCE: Credit - represents the cumulative fiscal year to date amount of expenditures/disbursements.

Accounts Receivable - U.S. Government Agencies

(Account No. 1100)

PURPOSE: Used to depict the total amount due for funded reimbursable work identified to a federal source (both billed and unbilled).

DEBIT	CREDIT
No journal entry posting will be made to this account. This account balance will be derived from the sum of general ledger accounts 1111, 1112, 1113, 1115, 1116, 1121, 1122, 1123, 1125, 1126 (or summary accounts 1110 and 1120).	
SOURCE OF ENTRY	SOURCE OF ENTRY

BALANCE: Represents the total amount due for funded reimbursable work performed for a federal source (both billed and unbilled).

3101

Accounts Receivable - Automatic - Billed - U.S. Government Agencies

(Account No. 1110)

PURPOSE: Used to depict the total amount due for funded reimbursable work identified to a federal source which has been billed.

DEBIT	CREDIT
No journal entries will be made to this account. This account balance will be derived from the sum of general ledger accounts 1111, 1112, 1113, 1115 and 1116).	
SOURCE OF ENTRY	SOURCE OF ENTRY

BALANCE: Represents the total amount due for funded reimbursable work performed for a federal source which has been billed.

Accounts Receivable - Automatic - Billed - Intra-Appropriation

(Account No. 1111)

PURPOSE: To record amount due for reimbursable work when the appropriation billed is the same as that of the performing appropriation.

DEBIT	CREDIT
1. To record the billing of reimbursable matched expenditures (Contra accounts 1121 and 4011).	1. To record a reverse billing and reduction in automatic income based upon MTIS (Contra account 4011).
2. To record the billing of a debit threshold charged unmatched reimbursable expenditure in 33rd thru 36th month (Contra account 4011).	2. To record funds collected (Contra account 1041).
3. To record the billing of end of month (EOM) unliquidated reimbursable obligations in 33rd month (Contra account 1121).	3. To record a reverse billing for decrease in obligations reported on BOR in 34 - 36 months (Contra account 4011).
4. To record the billing of debit differences calculated in RECON in 34 - 36 months (Contra account 4011).	
5. To record a reverse collection resulting from a reverse billing (Contra account 1041).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1. 2. & 4. Posting media resulting from monthly RECON and Standard Form 1080.	1. Posting media based upon MTIS processed and Standard Form 1080.
3. Journal voucher based upon analysis of subsidiary reimbursable order records and Standard Form 1080.	2. Posting media based upon funds collected (Register 13/36).
5. Posting media based upon funded collection (debit Register 13/36).	3. Posting media summarized from BOR data and Standard Form 1080.

BALANCE: Debit - represents the total amount due for funded reimbursable work billed under the same appropriation as that of the performing appropriation.

Accounts Receivable - Automatic - Billed - Other Government Appropriations

(Account No. 1112)

PURPOSE: To record amounts due for reimbursable work when the appropriation billed is an appropriation other than the performing appropriation. Excludes MAE.

DEBIT	CREDIT
1. To record the billing of reimbursable matched expenditures (Contra accounts 1122 and 4012).	1. To record a reverse billing and reduction in automatic income based upon MTIS (Contra account 4012).
2. To record the billing of debit threshold charged unmatched reimbursable expenditure in 33rd thru 36th months (Contra account 4012).	2. To record funds collected (Contra account 1042).
3. To record the billing of end of month (EOM) unliquidated reimbursable obligations in 33rd month (Contra account 1122).	3. To record a reverse billing for decrease in obligations reported on BOR in 34 - 36 months (Contra account 4011).
4. To record the billing of debit differences calculated in RECON in 34 - 36 months (Contra account 4012).	
5. To record a reverse collection resulting from a reverse billing (Contra account 1042).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1., 2. & 4. Posting media resulting from monthly RECON and Standard Form 1080.	1. Posting media based upon MTIS processed and Standard Form 1080.
3. Journal voucher based upon analysis of subsidiary reimbursable order records and Standard Form 1080.	2. Posting media based upon funds collected (Register 13/36).
5. Posting media based upon funded collection (debit Register 13/36).	

BALANCE: Debit - represents the total amount due for funded reimbursable work billed to an appropriation other than that of the performing appropriation, excluding MAE.

Accounts Receivable - Automatic - Billed - Trust Funds Accounts

(Account No. 1113)

PURPOSE: To record amounts due and billed for reimbursable work when the funding source is a federal trust fund account.

DEBIT	CREDIT
1. To record the billing of reimbursable matched expenditures (Contra accounts 1123 and 4013).	1. To record a reverse billing and reduction in automatic income based upon MTIS (Contra account 4013).
2. To record the billing of a debit threshold charged unmatched reimbursable expenditure in the 33rd thru 36th months (Contra account 4013).	2. To record funds collected (Contra account 1043).
3. To record the billing of end of month (EOM) unliquidated reimbursable obligations in 33rd month (Contra account 1123).	3. To record a reverse billing for decrease in obligations reported on BOR in 34 - 36 months (Contra account 4013).
4. To record the billing of debit differences calculated in RECON in 34 - 36 months (Contra account 4013).	
5. To record a reverse collection resulting from a reverse billing (Contra account 1043).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1., 2. & 4. Posting media resulting from monthly RECON and Standard Form 1080.	1. Posting media based upon MTIS processed and Standard Form 1080.
3. Journal voucher based upon analysis of subsidiary reimbursable order records and Standard Form 1080.	2. Posting media based upon funds collected (Register 13/36).
5. Posting media based upon funded collection (debit Register 13/36).	3. Posting media summarized from BOR data and Standard Form 1080.

BALANCE: Debit - represents the total amount due from and billed to federal trust funds for funded reimbursable work performed.

3101

Accounts Receivable - Automatic - Billed - MAE

(Account No. 1115)

PURPOSE: To record amounts due for reimbursable work when the appropriation billed is MAE.

DEBIT	CREDIT
1. To record the billing of reimbursable matched expenditures (Contra accounts 1125, 4015).	1. To record a reverse billing and reduction in automatic income based upon MTIS (Contra account 4015).
2. To record the billing of debit threshold charged unmatched reimbursable expenditure in 33rd thru 36th months (Contra account 4015).	2. To record funds collected (Contra account 1045).
3. To record the billing of end of month (EOM) unliquidated reimbursable obligations in 33rd month (Contra account 1125).	3. To record a reverse billing for decrease in obligations reported on BOR in 34 - 36 months (Contra account 4015).
4. To record the billing of debit differences calculated in RECON in 34 - 36 months (Contra account 4015).	
5. To record a reverse collection resulting from a reverse billing (Contra account 1045).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1., 2., & 4. Posting media resulting from monthly RECON and Standard Form 1080.	1. Posting media based upon MTIS processed and Standard Form 1080.
3. Journal voucher based upon analysis of subsidiary reimbursable order records and Standard Form 1080.	2. Posting media based upon funded collection (Register 13/36).
5. Posting media based upon funded collection (debit register 13/36).	3. Posting media summarized from BOR data and Standard Form 1080.

BALANCE: Debit - represents the total amount due for funded reimbursable work billed to MAE.

Accounts Receivable - Automatic - Billed - Off-Budget, Federal Agencies

(Account No. 1116)

PURPOSE: To record amounts due for reimbursable work when the billed funding source is an off-budget Federal agency.

DEBIT	CREDIT
1. To record billing of reimbursable matched expenditures (Contra accounts 1126 and 4016).	1. To record a reverse billing and the reduction in automatic income based upon MTIS (Contra account 4016).
2. To record the billing of debit threshold charged unmatched reimbursable expenditure in 33rd thru 36th months (Contra account 4016).	2. To record funds collected (Contra account 1046).
3. To record the billing of end of month (EOM) unliquidated reimbursable obligations in 33rd month (Contra account 1126).	3. To record a reverse billing for decrease in obligations reported on BOR in 34 - 36 months (Contra account 4016).
4. To record the billing of debit differences calculated in RECON in 34 - 36 months (Contra account 4016).	
5. To record a reverse collection resulting from a reverse billing (Contra account 1046).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1., 2. & 4. Posting media resulting from monthly RECON and Standard Form 1080.	1. Posting media resulting from MTIS processed and Standard Form 1080.
3. Journal voucher based upon analysis of subsidiary reimbursable order records and Standard Form 1080.	2. Posting media based upon funded collection (Register 13/36).
5. Posting media based upon funded collection (debit Register 13/36).	3. Posting media summarized from BOR data and Standard Form 1080.

BALANCE: Debit - represents the total amount due for funded reimbursable work billed to an off-budget Federal agency.

3101

Accounts Receivable - Automatic - Unbilled

(Account No. 1120)

PURPOSE: Used to depict the total amounts for funded reimbursements earned but not billed for goods and services furnished when the work is funded from a federal source.

DEBIT	CREDIT
No journal entries will be made to this account. This account balance will be derived from the sum of general ledger accounts 1121, 1122, 1123, 1125 and 1126.	
SOURCE OF ENTRY	SOURCE OF ENTRY

BALANCE: Represents the total amount of funded reimbursements earned but not billed when the work is funded from a federal source.

Accounts Receivable - Automatic - Unbilled - Intra-Appropriation

(Account No. 1121)

PURPOSE: To record amounts for reimbursements earned but not billed for goods and services furnished when the appropriation to be billed is the same as the performing appropriation.

DEBIT	CREDIT
1. To record reimbursable obligations as reported on BORs (Contra account 4011).	1. To record the billing of end of month (EOM) unliquidated reimbursable obligations in 33rd month (Contra account 1111).
	2. To record the billing of reimbursable matched expenditures (Contra account 1111).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarized from BOR data.	1. Journal voucher based upon analysis of subsidiary reimbursable order records and Standard Form 1080.
	2. Posting media resulting from monthly RECON and Standard Form 1080.

BALANCE: Debit - represents the total amount of funded reimbursements earned but not billed when the appropriation to be billed is the same as that of the performing appropriation.

Accounts Receivable - Automatic - Unbilled - Other Government Appropriations

(Account No. 1122)

PURPOSE: To record amounts for reimbursements earned but not billed for goods and services furnished when the appropriation to be billed is an appropriation other than that of the performing appropriation. Excludes MAE.

DEBIT	CREDIT
1. To record reimbursable obligations as reported on BORs (Contra account 4012)	1. To record the billing of end of month (EOM) unliquidated reimbursable obligations in 33rd month (Contra account 1112). 2. To record the billing of reimbursable matched expenditures (Contra account 1112).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarized from BOR data.	1. Journal voucher based upon analysis of subsidiary reimbursable order records and Standard Form 1080. 2. Posting media resulting from monthly RECON and Standard Form 1080.

BALANCE: Debit - represents the total amount of funded reimbursements earned but not billed when the appropriation to be billed is an appropriation other than that of the performing appropriation. MAE excluded.

Accounts Receivable - Automatic - Unbilled - Trust Fund Accounts

(Account No. 1123)

PURPOSE: To record reimbursements earned but not billed for goods and services furnished when the funding source is a federal trust fund.

DEBIT	CREDIT
1. To record reimbursable obligations as reported on BOR's (Contra account 4013).	1. To record the billing of end of month (EOM) unliquidated reimbursable obligations in 33rd month (Contra account 1113).
	2. To record the billing of reimbursable matched expenditures (Contra account 1113).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarized from BOR data.	1. Journal voucher based upon analysis of subsidiary reimbursable order records and Standard Form 1080.
	2. Posting media resulting from monthly RECON and Standard Form 1080.

BALANCE: Debit - represents the total amount due from federal trust funds for funded reimbursable work performed.

Accounts Receivable - Automatic - Unbilled - MAE

(Account No. 1125)

PURPOSE: To record amounts for reimbursements earned but not billed for goods and services furnished when the appropriation to be billed is MAE.

DEBIT	CREDIT
1. To record reimbursable obligations as reported on BORS (Contra account 4015).	1. To record the billing of end of month (EOM) unliquidated reimbursable obligations in 33rd month (Contra account 1115).
	2. To record the billing of reimbursable matched expenditures (Contra account 1115).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarized from BOR data.	1. Journal voucher based upon analysis of subsidiary reimbursable order records and Standard Form 1080.
	2. Posting media resulting from monthly RECON and Standard Form 1080.

BALANCE: Debit - represents the total amount of funded reimbursements earned but not billed when the appropriation to be billed is MAE.

Accounts Receivable - Automatic - Unbilled - Off-Budget, Federal Agencies

(Account No. 1126)

PURPOSE: To record amounts for reimbursements earned but not billed for goods and services furnished when the appropriation to be billed is an off-budget Federal agency.

DEBIT	CREDIT
1. To record reimbursable obligations as reported on BORs (Contra account 4016).	1. To record the billing of end of month (EOM) unliquidated reimbursable obligations in 33rd month (Contra account 1116).
	2. To record the billing of reimbursable matched expenditures (Contra account 1116).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarized from BOR data.	1. Journal voucher based upon analysis of subsidiary reimbursable order records and Standard Form 1080.
	2. Posting media resulting from monthly RECON and Standard Form 1080.

BALANCE: Debit - represents the total amount of funded reimbursements earned but not billed when the funded source to be billed is an off-budget Federal agency.

3101

Accounts Receivable - Public

(Account No. 1200)

PURPOSE: Used to depict the total amounts due for funded reimbursable work, both billed and unbilled, for goods and services furnished to sources other than the federal government.

DEBIT	CREDIT
No journal entries will be made to this account. This account balance will be derived from the sum of general ledger accounts 1214 and 1224 (or summary accounts 1210 and 1220).	
SOURCE OF ENTRY	SOURCE OF ENTRY

BALANCE: Represents the total amount due from non-federal customers for reimbursable work, both billed and unbilled.

Accounts Receivable - Automatic - Billed - Public

(Account No. 1210)

PURPOSE: Used to depict the total amounts due and billed for funded reimbursable work for goods and services furnished to sources other than the federal government.

DEBIT	CREDIT
No journal entries will be made to this account. This account balance will be derived from the sum of general ledger account 1214.	
SOURCE OF ENTRY	SOURCE OF ENTRY

BALANCE: Represents the total amount due from non-federal customers for funded reimbursable work billed.

Accounts Receivable - Automatic - Billed - Non-Federal Sources

(Account No. 1214)

PURPOSE: To record amounts due and billed for reimbursable work when the funding source is non-federal.

DEBIT	CREDIT
1. To record the billing of reimbursable matched expenditures (Contra accounts 1224 and 4014).	1. To record a reverse billing and reduction in automatic income based upon MTIS (Contra account 4014).
2. To record the billing of a debit threshold charged unmatched reimbursable expenditure in 33rd thru 36th months (Contra account 4016).	2. To record funds collected (Contra account 1044).
3. To record the billing of end of month (EOM) unliquidated reimbursable obligations in 33rd month (Contra account 1224)	3. To record a reverse billing for decrease in obligations reported on BOR in 34 - 36 months (Contra account 4014).
4. To record the billing of debit differences calculated in RECON in 34 - 36 months (Contra account 4014).	
5. To record a reverse collection resulting from reverse billing (Contra account 1044).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1., 2., & 4. Posting media resulting from monthly RECON and Standard Form 1080.	1. Posting media resulting from MTIS processed and Standard Form 1080.
3. Journal voucher based upon analysis of subsidiary reimbursable orders and Standard Form 1080.	2. Posting media based upon funded collection (Register 13/36).
5. Posting media based upon funded collection (debit Register 13/36).	3. Posting media summarized from BOR data and Standard Form 1080.

BALANCE: Debit - represents the total amount due from and billed to non-federal sources for funded reimbursable work performed.

Accounts Receivable - Automatic - Unbilled

(Account No. 1220)

PURPOSE: Used to depict the total amount of funded reimbursements earned but not billed for goods and services furnished when the funding source is non-federal.

DEBIT	CREDIT
No journal entries will be made to this account. This account balance will be derived from the sum of general ledger account 1224.	
SOURCE OF ENTRY	SOURCE OF ENTRY

BALANCE: Represents the total amount of funded reimbursements earned but not billed for work performed for non-federal sources.

3101

Accounts Receivable - Automatic - Unbilled - Non-Federal Sources

(Account No. 1224)

PURPOSE: To record reimbursements earned but not billed for goods and services furnished when the funding source is a non-federal source.

DEBIT	CREDIT
1. To record reimbursable obligations as reported on BORs (Contra account 4014).	1. To record the billing of end of month (EOM) unliquidated reimbursable obligations in 33rd month (Contra account 1214). 2. To record the billing of reimbursable matched expenditures (Contra account 1214).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarized from BOR data.	1. Journal voucher based upon analysis of subsidiary reimbursable order records and Standard Form 1080. 2. Posting media resulting from monthly RECON and Standard Form 1080.

BALANCE: Debit - represents the total amount due from non-federal sources for funded reimbursable work performed.

Travel Advances

(Account No. 1512)

PURPOSE: To record the amount of travel advances taken and liquidations of travel advances.

DEBIT	CREDIT
1. To record travel advance disbursements based upon analysis of public vouchers (TTC "1K") (Contra account 1060).	1. To record the liquidation (collection) of a travel advance (Contra account 1060).
	2. To record the writing-off of a travel advance as uncollectable (Contra account 1060) (NOTE: In RECON the expenditure will be direct charged to 3211/3280 if an obligation is not outstanding to liquidate.)
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon travel advance disbursements.	1. Posting media based upon travel advance collections.
	2. Posting media prepared based upon processing a notification of uncollectability and associated transferring expenditure records.

BALANCE: Debit - represents amount of unliquidated travel advances.

NOTE: This amount will balance to the total net amount of travel advances outstanding reported on the Report of Outstanding Travel Advances.

Reimbursable Orders Received - Automatic

(Account No. 1810)

PURPOSE: Used to depict the total cumulative value of funded reimbursable orders accepted.

DEBIT	CREDIT
No journal entries will be made to this account. This account balance will be derived from the sum of general ledger accounts 1811, 1812, 1813, 1814, 1815 and 1816.	
SOURCE OF ENTRY	SOURCE OF ENTRY

BALANCE: Represents the total cumulative value of funded reimbursable orders accepted.

Reimbursable Orders Received - Automatic - Intra-Appropriation

(Account No. 1811)

PURPOSE: To record the cumulative value of reimbursable orders accepted when the appropriation to be billed is the same as the performing appropriation.

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To record reimbursable obligational authority received from accepted reimbursable orders (Contra account 3212). 2. To record reimbursable obligational authority transferred into this new FY OB (Contra account 3212). 	<ol style="list-style-type: none"> 1. Closing entry to record the amount of reimbursable expense and obligational authority reverted (returned) to grantor of the reimbursable order and/or transferred into the new current fiscal year OB ledger (Contra account 3212).
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Posting media based upon accepted reimbursable orders. 2. Journal voucher summarized from subsidiary reimbursable order records showing reimbursable authority transferable into the new FY. 	<ol style="list-style-type: none"> 1. Preclosing trial balance.

BALANCE: Debit - represents the cumulative value of funded reimbursable orders accepted under the same appropriation of the performing appropriation.

Reimbursable Orders Received - Automatic - Other Government Appropriations

(Account No. 1812)

PURPOSE: To record the cumulative value of reimbursable orders accepted when the appropriation to be billed is an appropriation other than that of the performing appropriation. Excludes MAE.

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To record reimbursable obligational authority received from accepted reimbursable orders (Contra account 3212). 2. To record reimbursable obligational authority transferred into the new FY OB (Contra account 3212). 	<ol style="list-style-type: none"> 1. Closing entry to record the amount of reimbursable expense and obligational authority reverted (returned) to grantor of the reimbursable order and/or transferred into the new current fiscal year OB ledger (Contra account 3212).
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Posting media based upon accepted reimbursable orders. 2. Journal voucher summarized from subsidiary reimbursable order records showing reimbursable authority transferable into the new FY. 	<ol style="list-style-type: none"> 1. Preclosing trial balance.

BALANCE: Debit - represents the cumulative value of funded reimbursable orders accepted from an appropriation other than that of the performing appropriation, excluding MAE.

Reimbursable Orders Received - Automatic - Trust Fund Accounts

(Account No. 1813)

PURPOSE: To record the cumulative value of reimbursable orders accepted when the source to be billed is a federal trust fund.

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To record reimbursable obligational authority received from accepted reimbursable orders (Contra account 3212). 2. To record reimbursable obligational authority transferred into the new FY OB (Contra account 3212). 	<ol style="list-style-type: none"> 1. Closing entry to record the amount of reimbursable expense and obligational authority reverted (returned) to the grantor of the reimbursable order and/or transferred into the new current fiscal year OB ledger (Contra account 3212).
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Posting media based upon accepted reimbursable orders. 2. Journal voucher summarized from subsidiary reimbursable order records showing reimbursable authority transferable into the new FY. 	<ol style="list-style-type: none"> 1. Preclosing trial balance.

BALANCE: Debit - represents the cumulative value of funded reimbursable orders accepted from federal trust funds.

Reimbursable Orders Received - Automatic - Non-Federal Sources

(Account No. 1814)

PURPOSE: To record the cumulative value of reimbursable orders accepted when the source to be billed is a non-federal source.

DEBIT	CREDIT
1. To record reimbursable obligational authority received from accepted reimbursable orders (Contra account 3212). 2. To record reimbursable obligational authority transferred into the new FY OB (Contra account 3212).	1. Closing entry to record the amount of reimbursable expense and obligational authority reverted (returned) to grantor of the reimbursable order and/or transferred into the new current fiscal year OB ledger (Contra account 3212).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon accepted reimbursable orders. 2. Journal voucher summarized from subsidiary reimbursable order records showing reimbursable authority transferable into the new FY.	1. Preclosing trial balance.

BALANCE: Debit - represents the cumulative value of funded reimbursable orders accepted from a non-federal source.

Reimbursable Orders Received - Automatic - MAE

(Account No. 1815)

PURPOSE: To record the cumulative value of reimbursable orders accepted billable to MAE.

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To record reimbursable obligational authority received from accepted reimbursable orders (Contra account 3212). 2. To record reimbursable obligational authority transferred into the new FY OB (Contra account 3212). 	<ol style="list-style-type: none"> 1. Closing entry to record the amount of reimbursable expense and obligational authority reverted (returned) to grantor of the reimbursable order and/or transferred into the new current fiscal year OB ledger (Contra account 3212).
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Posting media based upon accepted reimbursable orders. 2. Journal voucher summarized from subsidiary reimbursable order records showing reimbursable authority transferable into the new FY. 	<ol style="list-style-type: none"> 1. Preclosing trial balance.

BALANCE: Debit - represents the cumulative value of funded reimbursable orders accepted from MAE.

Reimbursable Orders Received - Automatic - Off-Budget, Federal Agencies

(Account No. 1816)

PURPOSE: To record the cumulative value of reimbursable orders accepted billable to an off-budget Federal agency.

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To record reimbursable obligational authority from accepted reimbursable orders (Contra account 3212). 2. To record reimbursable obligational authority transferred into the new FY OB (Contra account 3212). 	<ol style="list-style-type: none"> 1. Closing entry to record the amount of reimbursable expense and obligational authority reverted (returned) to grantor of the reimbursable order and/or transferred into the new current fiscal year OB ledger (Contra account 3212).
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Posting media based upon accepted reimbursable orders. 2. Journal voucher summarized from subsidiary reimbursable order records showing reimbursable authority transferable into the new FY. 	<ol style="list-style-type: none"> 1. Preclosing trial balance.

BALANCE: Debit - represents the cumulative value of funded reimbursable orders accepted from off-budget Federal agencies.

(Account No. 1960)

PURPOSE: To record disbursements pending a match with an accounts payable document in reconciliation processing.

DEBIT	CREDIT
1. To record disbursements based upon processing NAVCOMPT Forms 2074, public vouchers, etc., citing valid accounting citation (excluding MTIS credits and A and C summary credits) (Contra account 1060).	1. To record the value of expenditures which matched an obligation (accounts payable) document in reconciliation (Contra accounts 2010, 2140, 3211, 3212 or 3280 as applicable).
	2. To record the value of unmatched expenditures threshold charged in RECON (Contra account 3211 or 3280).
	3. To record the value of unmatched "-207" expenditures direct charged in RECON (Contra account 2010/2140).
	4. To record the value of Ship's Fuel/Utilities/NATO/PAO expenditures direct charged in RECON (Contra account 2010).
	5. To direct charge debit S&E type unmatched expenditure to the 2010 Running Balance after the 18th month (Contra account 2010 and/or 3280 as applicable).
	6. To record threshold charging of debit unmatched reimbursable expenditure in 33rd thru 36th months (Contra account 3212).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon disbursements (NAVCOMPT Forms 2074, Public Vouchers, etc.) received by the AAA.	1. thru 6. Posting media resulting from monthly reconciliation.

BALANCE: Debit - represents the amount of disbursements which have neither matched an obligation nor been threshold/direct charged in the reconciliation process.

3101

Accounts Payable - U.S. Government Agencies

(Account No. 2000)

PURPOSE: Used to depict the amounts payable to U.S. Government Agencies,
both direct and reimbursable.

DEBIT	CREDIT
No journal entry posting will be made to this account. This account balance will be derived from the sum of general ledger account 2010.	
SOURCE OF ENTRY	SOURCE OF ENTRY

BALANCE: Credit - represents the total amount payable to other agencies of the Federal Government for material and services applicable to both the direct and reimbursable programs.

Accounts Payable - U.S. Government Agencies

3101

(Account No. 2010)

PURPOSE: To record amounts payable to U.S. Government Agencies, resulting from direct program or funded reimbursable transaction; and to provide a running balance thereof.

DEBIT	CREDIT
1. To record the reclassification of an accounts payable as payable to <u>other than</u> U.S. government agencies based upon NAVCOMPT Form 2156 document analysis (Contra account 2140).	1. To record obligations incurred which are payable to U.S. government agencies, as reported on BORS (Contra account 3211 or 3280 after 12 months).
2. To record the value of debit accounts payable matched with or liquidated by expenditure documents (Contra account 1960).	2. To record an adjustment for Ship's Fuel MTIS (Contra account 1060).
3. To record the block liquidation of accounts payable based upon direct charging " <u>207</u> " expenditures in RECON (Contra account 1960).	3. To record an adjustment for Ship's Fuel/Utility/NATO/PAO expenditures (FYTD) exceeding obligations recorded on BORS (Contra account 3211 or 3280).
4. To record the block liquidation of accounts payable based upon direct charging Ship's Fuel/Utilities/NATO/PAO expenditures in RECON (Contra account 1960).	4. To reclassify RA/TA Ship Overhaul Undelivered Orders as Accounts Payable based on expenditures processed prior to RECON (Contra account 3231).
5. To record a <u>reversal</u> of a prior month adjustment made for Ship's Fuel/Utility/NATO expenditures FYTD exceeding obligations reported via BOR (Contra account 3211 or 3280).	5. To reclassify RA/TA Ship Overhaul Undelivered Orders as Accounts Payable based upon Ship Work Management Reports (Contra account 3231).
6. To direct charge a dr. S&E type unmatched expenditure to the 2010 Running Balance following 18th report month (Contra account 1960).	6. To record reimbursable obligations as reported on BORS (Contra account 3212).
7. To record S&E type obligation cancellation after 18th month (Contra account 3280).	7. To record new S&E type obligation after 18th month (Contra account 3280).
	8. To record the transfer of S&E type accounts payable 2140 balance into the 2010 Running Balance at end of 18th month (Contra account 2140).

Accounts Payable - U.S. Government Agencies (Contd.)

(Account No. 2010)

DEBIT	CREDIT
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon NAVCOMPT Form 2156 document analysis.	1. & 6. Posting media summarized from BORs.
2., 3., 4., 5., 6. & 7. Posting media resulting from monthly reconciliation.	2. Posting media based upon MTIS credits for ship's fuel.
	3. & 7. Posting media resulting from monthly RECON.
	4. Posting media prepared from processing uniquely coded RA/TA Ship Overhaul expenditures.
	5. Posting media prepared from Ship Work Management Reports.
	8. Journal voucher prepared based upon analysis of subsidiary records supporting GLA 2140 to exclude S&E type payables versus travel and reimbursable.

BALANCE: Credit - Adjust in accordance with par. 3103-6c, item 5, if debit. Represents the amount payable to other agencies of the Federal Government for material and services.

Accounts Payable - Public

(Account No. 2100)

PURPOSE: Used to depict the amounts payable to other than U.S. Government agencies and to provide a running unpaid balance thereof.

DEBIT	CREDIT
No journal entry posting will be made to this account. This account balance will be derived from the sum of general ledger account 2140.	
SOURCE OF ENTRY	SOURCE OF ENTRY

BALANCE: Credit - Represents the total amount owed to other than U.S. Government agencies (e.g. commercial vendors or private parties).

Accounts Payable - Public - Other

(Account No. 2140)

PURPOSE: To record amounts payable to other than U.S. Government agencies (e.g. commercial vendors or private parties) and provide a running balance thereof. Includes both direct and funded reimbursable.

DEBIT	CREDIT
<p>1. To record the value of debit accounts payable matched with or liquidated by expenditure documents (Contra account 1960).</p> <p>2. To record the block liquidation of accounts payable based upon direct charging "207" expenditures in RECON (Contra account 1960).</p> <p>3. To record the transfer of S&E type accounts payable 2140 balance into the 2010 Running Balance at end of 18th month (Contra account 2010).</p>	<p>1. To record obligations incurred which are payable to <u>other than</u> U.S. Government agencies, as reported on BORs (Contra account 3211 or 3280 after 12th month).</p> <p>2. To record reclassification of an accounts payable as payable to <u>other than</u> U.S. Government agencies based upon NAVCOMPT Form 2156 document analysis (Contra account 2010).</p> <p>3. To reclassify RA/TA Ship Overhaul Undelivered Orders as Accounts Payable based on expenditures processed prior to RECON (Contra account 3231).</p> <p>4. To reclassify RA/TA Ship Overhaul Undelivered Orders as accounts payable based upon Ship Work Management Reports (Contra account 3231).</p> <p>5. To record reimbursable obligations as reported on BORs (Contra account 3212).</p>

Accounts Payable - Public - Other (Contd.)

(Account No. 2140)

DEBIT	CREDIT
SOURCE OF ENTRY	SOURCE OF ENTRY
1. & 2. Posting media resulting from monthly reconciliation.	1. & 5. Posting media summarized from BORS.
3. Journal voucher prepared based upon analysis of subsidiary records supporting GLA 2140 to exclude S&E type payables versus travel and reimbursable.	2. Posting media based upon NAVCOMPT 2156 document analysis.
	3. Posting media prepared from processing uniquely coded RA/TA Ship Overhaul expenditures.
	4. Posting media prepared from Ship Work Management Reports.
BALANCE: Credit - adjust in accordance with par. 3103-6c, item 5, if debit. Represents the total amount owed to other than U.S. Government agencies (e.g. commercial vendors or private parties).	

Uncommitted/Unobligated Authorizations - Direct Program

(Account No. 3211)

PURPOSE: To record the approved direct obligational authority, the utilization of that authority and to provide a running balance of the unused amount.

DEBIT	CREDIT
1. To record obligations incurred as reported on BORs (Contra accounts 2010, 2140 or 3231).	1. To record the approved direct obligational authority (Contra account 1031).
2. To record a reduction in obligational authority based upon under estimates of obligations discovered in RECON (Contra account 1960).	2. To record the processing of Material Turned Into Store (MTIS) credits or A or C Summary credits (Contra account 1060).
3. To record a reduction in obligational authority based upon unmatched expenditures being threshold charged to RECON (Contra account 1960).	3. To record a <u>reversal</u> of a prior month adjustment made for Ship's Fuel/Utility expenditures FYTD exceeding obligations reported via BOR (Contra account 2010).
4. To record an adjustment in Ship's Fuel/Utility/NATO/PAO expenditures (FYTD) exceeding obligations recorded on BORs (Contra account 2010).	4. To record an increase in direct obligational authority (Contra account 1031).
5. Closing entry to revert (return) the unused direct obligational authority to the OB grantor (Contra account 3280).	
6. To record a decrease in direct obligational authority (Contra account 1031).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarized from BORs.	1. & 4. Resource Authorization (NAVCOMPT Form 2168-1).
2., 3. & 4. Posting media resulting from monthly RECON.	2. Posting media based upon A or C Summary Credits or MTIS.
5. Preclosing trial balance	3. Posting media resulting from monthly RECON.
6. Resource Authorization (NAVCOMPT Form 2168-1).	

BALANCE: Credit - Represents the unused amount of direct obligational authority. A debit balance indicates an apparent violation of Section 3679 of the Revised Statutes as amended (31 U.S.C. 665).

Uncommitted/Unobligated Authorizations - Reimbursable Program

(Account No. 3212)

PURPOSE: To record reimbursable obligational authority received from reimbursable orders accepted, the utilization of that authority and to provide a running balance of the unused amount.

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To record reimbursable obligations as reported on BORs (Contra accounts 2010 or 2140 as applicable). 2. Closing entry to record the amount of reimbursable obligational authority reverted (returned) to grantor of the reimbursable order and/or transferred into the new current fiscal year OB ledger (Contra accounts 1811, 1812, 1813, 1814, 1815 or 1816 as applicable). 3. To record threshold charging of debit unmatched reimbursable expenditure in 33rd thru 36th months (Contra account 1960). 	<ol style="list-style-type: none"> 1. To record reimbursable obligational authority based upon accepted reimbursable orders (Contra accounts 1811, 1812, 1813, 1814, 1815 or 1816 as applicable). 2. To record a reduction in reimbursable authority based upon under estimates of obligations discovered in RECON (Contra account 1960). 3. To record MTIS applicable to reimbursable OPTARs (Contra account 1060). 4. To record reimbursable obligational authority transferred into this new FY OB (Contra accounts 1811, 1812, 1813, 1814, 1815 or 1816 as applicable).
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Posting media summarized from BOR data. 2. Preclosing trial balance. 3. Posting media resulting from monthly RECON. 	<ol style="list-style-type: none"> 1. Posting media based upon accepted reimbursable orders. 2. Posting media resulting from monthly RECON. 3. Posting media based upon MTIS. 4. Journal voucher summarized from subsidiary reimbursable order records showing reimbursable authority transferable into this new FY OB.

BALANCE: Credit - Represents the unused amount of reimbursable obligational authority.

3101

Undelivered Orders/Outstanding Obligations - Direct Program

(Account No. 3230)

PURPOSE: Used to depict the total amount of undelivered orders outstanding.

DEBIT	CREDIT
No journal entry posting will be made to this account. This account balance will be derived from the sum of general ledger account 3231.	
SOURCE OF ENTRY	SOURCE OF ENTRY

BALANCE: Represents the balance of undelivered orders outstanding.

Undelivered Orders/Outstanding Obligations - Direct Program - Other

(Account No. 3231)

PURPOSE: To record the amount of undelivered orders where applicable, and to provide a running balance thereof. (These are transactions which meet the criteria of an obligation but have not reached accounts payable status and have not been expensed.)

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To reclassify RA/TA Ship Overhaul Undelivered Orders as Accounts Payable based on expenditure processing prior to RECON (Contra account 2010/2140). 2. To reclassify RA/TA Ship Overhaul Undelivered Orders as Accounts Payable based upon Ship Work Management Reports (Contra account 2010/2140). 	<ol style="list-style-type: none"> 1. To record RA/TA Ship Overhaul Undelivered Orders (obligations) reported via BOR (Contra accounts 3211 or 3280 after 12th report month).
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Posting media prepared from processing uniquely coded RA/TA Ship Overhaul expenditures. 2. Posting media prepared from Ship Work Management Reports. 	<ol style="list-style-type: none"> 1. Posting media summarized from BORs.

BALANCE: Credit - represents the balance of undelivered orders for the direct program. Under P-3013 procedures only the RA/TA Ship Overhaul funds utilize this account.

Direct Unobligated Balance Available in Expired Accounts

(Account No. 3280)

PURPOSE: To record the amount of direct obligational authority reverted at fiscal year-end, withdrawals of direct obligational authority made after expiration of the appropriation and adjustments of obligations made after the appropriation expires.

DIRECT	CREDIT
1. To record increase in obligations incurred as reported on BORs after 12th month (Contra accounts 2010, 2140 or 3231).	1. Closing entry to revert (return) the unused direct obligational authority to the OB grantor (Contra account 3211).
2. To record a reduction in obligational authority based upon under estimates of obligations discovered in RECON (Contra account 1960).	2. To record the increase in obligational authority resulting from MTIS credits or A or C Summary credits (Contra account 1060).
3. To record an adjustment for Ship's Fuel/Utility/NATO/PAO expenditures (FYTD) exceeding obligations recorded on BORs (Contra account 2010).	3. To record S&E type obligation cancellation after 18th month (Contra account 2010).
4. To direct charge a difference calculated from S&E type unmatched expenditure exceeding 2010 Running Balance after the 18th month (Contra account 1960),	4. To record an increase in direct obligational authority (Contra account 1031).
5. To record increased S&E type obligations after 18th month (Contra account 2010).	
6. To record a decrease in direct obligational authority (Contra account 1031).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarized from BORs.	1. Preclosing trial balance.
2., 3., 4. and 5. Posting media resulting from monthly RECON.	2. Posting media based upon A or C Summary credits or MTIS.
6. Resource Authorization (NAVCOMPT Form 2168-1).	3. Posting media resulting from monthly RECON.
	4. Resource Authorization (NAVCOMPT Form 2168-1).

BALANCE: Credit - Represents the unused amount of direct obligational authority which was reverted at fiscal year-end and includes any adjustments of obligations occurring after the appropriation expires and increases or decreases of NOA made by NAVCOMPT Form 2168-1 issued after fiscal year-end. A debit balance in this account indicates a possible apparent R.S. 3679 violation, however, obligational authority taken away by a decreasing NAVCOMPT Form 2168-1 amendment issued after the fiscal year-end may be automatically recouped to cover proper obligation adjustments. If there was no decreasing NAVCOMPT Form 2168-1 issued after the fiscal year-end then a debit balance in account 3280 indicates an apparent reportable R.S. 3679 violation.

Accrued Expenditures/Expenses - Direct Program

(Account No. 3310)

PURPOSE: To record the total amount of expense incurred fiscal year to-date for the direct program - excluding military personnel expense.

DEBIT	CREDIT
1. To record the reduction of direct program expense resulting from MTIS or A or C Summary credits (Contra account 3311).	1. To record total direct expense incurred as reported on BORs (Contra account 3311).
2. To record a <u>reversal</u> of a prior month adjustment made for Ship's Fuel/Utility expenditures FYTD exceeding obligations reported via BOR (Contra account 3311).	2. To record the incurrence of direct program expense based upon under estimates of obligations (accounts payable) discovered in RECON (Contra account 3311).
3. To record S&E type obligation cancellation after 18th month (Contra account 3311).	3. To record the incurrence of direct program expense resulting from unmatched expenditures being threshold charged in RECON (Contra account 3311).
4. To record the application of statistical credits (cost transfers) (Contra account 3311).	4. To record application of statistical debits (cost transfers) (Contra account 3311).
	5. To record an adjustment to Ship's Fuel/Utility/NATO/PAO expenditures (FYTD) exceeding obligations reported on BORs (Contra account 3311).
	6. To record RA/TA Ship Overhaul expense for which a Ship Work Management Report is not prepared (Contra account 3311).
	7. To record RA/TA Ship Overhaul expense based upon Ship Work Management Reports (Contra account 3311).
	8. To record a debit difference calculated after 18th month from an S&E type expenditure exceeding 2010 Running Balance (Contra account 3311).
	9. To record increase in S&E type obligation after 18th month (Contra account 3311).

Accrued Expenditures/Expenses - Direct Program (Contd.)

(Account No. 3310)

DEBIT	CREDIT
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon A or C Summary credits or MTIS.	1. Posting media summarized from BORs.
2. & 3. Posting media resulting from monthly RECON.	2., 3., 5., 8. & 9. Posting media resulting from monthly RECON.
4. Posting media summarized from B and/or D Summary data.	4. Posting media summarized from B and/or D Summary data.
	6. Posting media prepared from processing coded RA/TA Ship Overhaul expenditures.
	7. Posting media prepared from Ship Work Management Reports.

BALANCE: Credit - represents the cumulative accrued expense applicable to the direct program for goods and services, excluding military personnel expense.

(Account No. 3311)

PURPOSE: To record the total amount of expense incurred fiscal year to-date for both direct and reimbursable programs - including military personnel expense.

DEBIT	CREDIT
1. To record expense incurred as reported on BORs (both direct and reimbursable program) (Contra account 3310).	1. To record the reduction of expense resulting from MTIS or A or C Summary credits (Contra accounts 3310 or 3320).
2. To record the incurrence of expense based upon under estimates of obligations (accounts payable) discovered in RECON (Contra account 3310 or 3320 as applicable).	2. To record a <u>reversal</u> of a prior month adjustment made for Ship's Fuel/Utility expenditures FYTD exceeding obligations reported via BOR (Contra account 3310).
3. To record the incurrence of expense resulting from unmatched expenditures being threshold charged in RECON (Contra account 3310).	3. To record S&E obligation cancellation after 18th month (Contra account 3310).
4. To record the incurrence of military personnel expense at standard rates (Contra account 3330).	4. To record application of statistical credits (cost transfers) (Contra account 3310).
5. To record application of statistical debits (cost transfers) (Contra account 3310).	
6. To record an adjustment for Ship's Fuel/Utility/NATO/PAO expenditures (FYTD) exceeding obligations reported on BORs (Contra account 3310).	
7. To record RA/TA Ship Overhaul expense applicable to transactions for which a Ship Work Management Report is not prepared (Contra account 3310).	
8. To record RA/TA Ship Overhaul expense based upon Ship Work Management Reports (Contra account 3310).	
9. To record reimbursable expense incurred as reported on BORs (Contra account 3320).	

Accrued Expenditures/Expenses (Contra) (Contd.)

(Account No. 3311)

DEBIT	CREDIT
10. To record a debit difference calculated after 18th month from an S&E type expenditure exceeding 2010 Running Balance (Contra account 3310).	
11. To record increase S&E type obligation after 18th month (Contra account 3310).	
12. To record threshold charging of debit unmatched reimbursable expenditure in 33rd thru 36th months (Contra account 3320).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1. & 9. Posting media summarized from BORs.	1. Posting media based upon A or C Summary credits or MTIS.
2., 3., 6., 10., 11. & 12. Posting media resulting from monthly RECON.	2. Posting media resulting from monthly RECON.
4. Posting media summarized from the military services applied (at standard rates) as reported from the Chief of Naval Personnel.	3. NAVCOMPT Form 2156 cancellation document.
5. Posting media summarized from B and/or D Summary data.	4. Posting media summarized from B and/or D Summary data.
7. Posting media prepared from processing uniquely coded RA/TA Ship Overhaul expenditures.	
8. Posting media prepared from Ship Work Management Reports.	

BALANCE: Debit - Represents the total cumulative accrued expenses of both the reimbursable program and direct program, including military personnel expense.

Accrued Expenditures/Expenses - Reimbursable Program

(Account No. 3320)

PURPOSE: To record the total amount of expense incurred fiscal year to date in the reimbursable program.

DEBIT	CREDIT
1. To record adjustment to reimbursable expense based upon MTIS (Contra account 3311).	1. To record reimbursable expense incurred as reported on BORs (Contra account 3311).
	2. To record reimbursable expense adjustments resulting from monthly RECON (Contra account 3311).
	3. To record the threshold charging of debit unmatched reimbursable expenditure in 33rd thru 36th month (Contra account 3311).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon MTIS processed.	1. Posting media summarized from BOR data.
	2. & 3. Posting media resulting from monthly RECON.

BALANCE: Credit - represents the cumulative accrued expense applicable to the reimbursable program for goods and services.

Accrued Expenditures/Expenses - Military Personnel

PURPOSE: To record the total amount of military personnel expense applied fiscal year to date at standard rates.

BALANCE: Credit - represents the cumulative cost of military personnel expense applied at standard rates.

Income - Automatic

(Account No. 4010)

PURPOSE: Used to depict the total amount of income earned from the performance of work or services for others on a reimbursable basis - all funding sources combined.

DEBIT	CREDIT
No journal entry posting will be made to this account. This account balance will be derived from the sum of general ledger accounts 4011, 4012, 4013, 4014, 4015 and 4016.	
SOURCE OF ENTRY	SOURCE OF ENTRY

BALANCE: Credit - represents the total amount of reimbursements earned from the performance of work or services for others on a funded reimbursable basis (all funding sources combined).

Income - Automatic - Intra-Appropriation

(Account No. 4011)

PURPOSE: To record the amount of income earned from the performance of work or services for others on a reimbursable basis when the appropriation billed or billable is the same as the performing appropriation.

DEBIT	CREDIT
1. To record a reverse billing and a reduction in automatic income based upon MTIS (Contra account 1111).	1. To record reimbursable obligations as reported on BORs (Contra account 1121).
2. To record decrease in reimbursable obligations reported on BORs in 34 - 36 month (Contra account 1111).	2. To record adjustment based upon under estimate of obligations discovered in RECON (Contra account 1111).
	3. To record the threshold charging of debit unmatched reimbursable expenditure in 33rd thru 36th months (Contra account 1111).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon MTIS processed.	1. Posting media summarized from BOR data.
2. Posting media summarized from BOR data.	2. & 3. Posting media resulting from monthly RECON.

BALANCE: Credit - represents the amount of funded reimbursements earned when the appropriation billed/billable is the same as the performing appropriation.

Income - Automatic - Other Government Appropriations

(Account No. 4012)

PURPOSE: To record the amount of income earned from the performance of work of services for others on a reimbursable basis when the appropriation billed or billable is an appropriation other than that of the performing appropriation. Excludes MAE.

DEBIT	CREDIT
1. To record a reverse billing and a reduction in automatic income based upon MTIS (Contra account 1112).	1. To record reimbursable obligations as reported on BORs (Contra account 1122).
2. To record decrease in reimbursable obligations reported on BORs in 34 - 36 month (Contra account 1112).	2. To record adjustment based upon under estimate of obligations discovered in RECON (Contra account 1112).
	3. To record the threshold charging of debit unmatched reimbursable expenditures in 33rd thru 36th month (Contra account 1112).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media resulting from MTIS processed.	1. Posting media summarized from BOR data.
2. Posting media summarized from BOR data.	2. & 3. Posting media resulting from monthly RECON.

BALANCE: Credit - represents the amount of funded reimbursements earned when the appropriation billed is an appropriation other than that of the performing appropriation.

Income - Automatic - Trust Fund Accounts

(Account No. 4013)

PURPOSE: To record the amount of income earned from the performance of work or services for others on a reimbursable basis when the funding source billed or billable is a federal trust fund.

DEBIT	CREDIT
1. To record a reverse billing and reduction in automatic income based upon MTIS (Contra account 1113).	1. To record reimbursable obligations as reported on BORs (Contra account 1123).
2. To record decrease in reimbursable obligations reported on BORs in 34 - 36 month (Contra account 1113).	2. To record adjustment based upon under estimate of obligations discovered in RECON (Contra account 1113).
	3. To record threshold charging of debit unmatched reimbursable expenditures in 33rd thru 36th months (Contra account 1113).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media resulting from MTIS processed.	1. Posting media summarized from BOR data.
2. Posting media summarized from BOR data.	2. Posting media resulting from monthly RECON.

BALANCE: Credit - represents the amount of funded reimbursements earned when the funding source billed or billable is a federal trust fund.

Income - Automatic - Non-Federal Sources

(Account No. 4014)

PURPOSE: To record the amount of income earned from the performance of work or services for others on a reimbursable basis when the funding source billed or billable is a non-federal source.

DEBIT	CREDIT
1. To record a reverse billing and reduction in automatic income based upon MTIS (Contra account 1214).	1. To record reimbursable obligations as reported on BORs (Contra account 1224).
2. To record decrease in reimbursable obligations reported on BORs in 34 - 36 months (Contra account 1214).	2. To record adjustment based upon under estimate of obligations discovered in RECON (Contra account 1214).
	3. To record the threshold charging of debit unmatched reimbursable expenditure in 33rd thru 36th months (Contra account 1214).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media resulting from MTIS processed.	1. Posting media summarized from BOR data.
2. Posting media summarized from BOR data.	2. & 3. Posting media resulting from monthly RECON.

BALANCE: Credit - represents the amount of funded reimbursements earned from the performance of work or services for others when the funding source billed or billable is a non-federal source.

3101

Income - Automatic - MAE

(Account No. 4015)

PURPOSE: To record the amount of income earned from the performance of work or services for others on a reimbursable basis when the appropriation billed or billable is MAE.

DEBIT	CREDIT
1. To record a reverse billing and reduction in automatic income based upon MTIS (Contra account 1115).	1. To record reimbursable obligations as reported on BORs (Contra account 1125).
2. To record decrease in reimbursable obligations reported on BORs in 34 - 36 months (Contra account 1115).	2. To record adjustment based upon under estimate of obligations discovered in RECON (Contra account 1115).
	3. To record the threshold charging of debit unmatched reimbursable expenditures in 33rd thru 36th months (Contra account 1115).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media resulting from MTIS processed.	1. Posting media summarized from BORs.
2. Posting media summarized from BOR data.	2. & 3. Posting media resulting from monthly RECON.

BALANCE: Credit - represents the amount of funded reimbursements earned from the performance of work or services for others when the appropriation billed or billable is MAE.

Income - Automatic - Off-Budget, Federal Agencies

(Account No. 4016)

PURPOSE: To record the amount of income earned from the performance of work or services for others on a reimbursable basis when the funding source billed or billable is an off-budget Federal agency.

DEBIT	CREDIT
1. To record a reverse billing and reduction in automatic income based upon MTIS (Contra account 1116).	1. To record reimbursable obligations as reported on BORS (Contra account 1126).
2. To record decrease in reimbursable obligations reported on BORS in 34 - 36 months (Contra account 1116).	2. To record adjustment based upon under estimate of obligations discovered in RECON (Contra account 1116).
	3. To record the threshold charging of debit unmatched reimbursable expenditures in 33rd thru 36th months (Contra account 1116).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media resulting from MTIS processing.	1. Posting media summarized from BORS.
2. Posting media summarized from BOR data.	2. & 3. Posting media resulting from monthly RECON.

BALANCE: Credit - represents the amount of funded reimbursements earned from the performance of work or services for others billed or billable to an off-budget Federal agency.

3101

Cost of Work or Services for Others - Current Year

(Account No. 5010)

PURPOSE: To record the total amount of expense incurred fiscal year to date in the reimbursable program.

DEBIT	CREDIT
<p>1. To record reimbursable expense incurred as reported on BORs (Contra account 9952).</p> <p>2. To record reimbursable expense adjustment resulting from under obligation estimates discovered in RECON (Contra account 9952).</p> <p>3. To record the threshold charging of debit unmatched reimbursable expenditure in 33rd thru 36th months (Contra account 9952).</p>	<p>1. To record reduction in reimbursable expense resulting from MTIS (Contra account 9952).</p>
SOURCE OF ENTRY	SOURCE OF ENTRY
<p>1. Posting media summarized from BOR data.</p> <p>2. & 3. Posting media resulting from monthly RECON.</p>	<p>1. Posting media resulting from MTIS.</p>

BALANCE: Debit - represents the cumulative cost of work or services performed on reimbursable orders.

General Expenses - Military Personnel

(Account No. 5310)

PURPOSE: To record the total amount of military personnel expense applied fiscal year to date at standard rates.

DEBIT	CREDIT
1. To record the incurrence of military personnel expense at standard rates (Contra account 9995).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarized from the military services applied (at composite standard rates) as reported from the Chief of Naval Personnel (COA).	

BALANCE: Debit - represents the total amount of military personnel expense applied fiscal year to date at standard rates.

General Expense - Other - Current Year

(Account No. 5321)

PURPOSE: To record the total amount of expense fiscal year to date applicable to the direct program, but EXCLUDING expense of military personnel, Maintenance of Real Property and RA/TA Ship Overhaul expense incurred this fiscal year that resulted from a 1st or 2nd prior year obligation.

DEBIT	CREDIT
1. To record the incurrence of general expense as reported on BORs (Contra account 9951 or 9964).	1. To record the reduction of general expense resulting from MTIS or A or C Summary credits (Contra account 9951 or 9964).
2. To record the incurrence of general expense based upon under estimates of obligations discovered in RECON (Contra account 9951 or 9964).	2. To record a <u>reversal</u> of a prior month adjustment made for Ship's Fuel/Utility expenditures FYTD exceeding obligations reported via BOR (Contra account 9951 or 9964).
3. To record the incurrence of general expense resulting from unmatched expenditures being threshold charged in RECON (Contra account 9951 or 9964).	3. To record an S&E obligation cancellation after 18th month (Contra account 9964).
4. To record application of statistical debits (cost transfer) (Contra account 9951).	4. To record application of statistical credits (cost transfers) (Contra account 9951).
5. To record an adjustment for Ship's Fuel/Utility/NATO/PAO expenditures (FYTD) exceeding obligations reported on BORs (Contra account 9951 or 9964).	
6. To record RA/TA Ship Overhaul expense applicable to transactions for which a Ship Work Management Report is not prepared (Contra account 9951 or 9964).	
7. To record RA/TA Ship Overhaul expense based upon Ship Work Management Reports (Contra account 9951 or 9964).	

General Expense - Other - Current Year (Contd.)

(Account No. 5321)

DEBIT	CREDIT
<p>8. To record a debit difference calculated after 18th month from an S&E type expenditure exceeding 2010 Running Balance (Contra account 9964).</p> <p>9. To record increase in S&E type obligation after 18th month (Contra account 9964).</p>	
SOURCE OF ENTRY	SOURCE OF ENTRY
<p>1. Posting media summarized from BORs.</p> <p>2., 3., 5., 8. & 9. Posting media resulting from monthly RECON.</p> <p>4. Posting media summarized from B and/or D Summary data.</p> <p>6. Posting media prepared from processing uniquely coded RA/TA Ship Overhaul expenditures.</p> <p>7. Posting media prepared from Ship Work Management Report.</p>	<p>1. Posting media based upon A or C Summary credits or MTIS.</p> <p>2. & 3. Posting media resulting from monthly RECON.</p> <p>4. Posting media summarized from B and/or D Summary data.</p>

BALANCE: Debit - represents the general expenses (for other than military services) performed during the current fiscal year regardless of the fiscal year.

3101

General Expenses - Other - Prior Year 1st

(Account No. 5322)

PURPOSE: To record the total amount of RA/TA Ship Overhaul expense incurred during this fiscal year which resulted from an obligation applicable to the 1st prior year.

DEBIT	CREDIT
<p>1. To record RA/TA Ship Overhaul expense applicable to prior year obligation based upon Ship Work Management Reports (Contra account 9951).</p> <p>2. To record RA/TA Ship Overhaul expense applicable to prior year obligation based upon uniquely coded expenditures (Contra account 9951).</p>	
SOURCE OF ENTRY	SOURCE OF ENTRY
<p>1. Posting media prepared from Ship Work Management Reports.</p> <p>2. Posting media based upon processing uniquely coded RA/TA Ship Overhaul expenditures.</p>	

BALANCE: Debit - represents the expense incurred during this fiscal year which resulted from an obligation applicable to the 1st prior year. Under NAVSO P-3013 procedures only RA/TA Ship Overhaul funds utilize this account.

General Expenses - Other - Prior Year 2nd

(Account No. 5323)

PURPOSE: To record the total amount of RA/TA Ship Overhaul expense incurred during this fiscal year which resulted from an obligation applicable to the 2nd prior year.

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To record RA/TA Ship Overhaul expense applicable to prior year obligation based upon Ship Work Management Reports (Contra account 9951). 2. To record RA/TA Ship Overhaul expense applicable to prior year obligation based upon uniquely coded expenditures (Contra account 9951). 	
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Posting media prepared from Ship Work Management Reports. 2. Posting media based upon processing uniquely coded RA/TA Ship Overhaul expenditures. 	

BALANCE: Debit - represents the expense incurred during this fiscal year which resulted from an obligation applicable to the 2nd prior year. Under NAVSO P-3013 procedures only RA/TA Ship Overhaul funds utilize this account.

General Expenses - Maintenance of Real Property - Current Year

(Account No. 5324)

PURPOSE: To record the total amount of expense fiscal year to date applicable to Maintenance of Real Property.

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To record general expense applicable to MRP (Contra account 9951 or 9964 after 12th month). 2. To record the incurrence of general expense applicable to MRP based upon under estimates of obligations (Accounts Payable) discovered in RECON (Contra account 9951 or 9964). 3. To record the incurrence of general expense applicable to MRP resulting from unmatched expenditures being threshold charged in RECON (Contra account 9951 or 9964). 4. To record application of statistical debits (cost transfers) (Contra account 9951 or 9964). 5. To record a debit difference calculated after 18th month from an S&E type expenditure exceeding 2010 Running Balance (Contra account 9964). 6. To record increase in obligation after 18th month (Contra account 9964). 	<ol style="list-style-type: none"> 1. To record the reduction of general expense applicable to MRP resulting from MTIS or A or C Summary credits (Contra account 9951 or 9964 after 12th month). 2. To record an obligation cancellation after 18th month (Contra account 9964). 3. To record application of statistical credits (cost transfers) (Contra account 9951 or 9964).
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Posting media summarized from BORs. 2., 3., 5. & 6. Posting media resulting from monthly RECON. 4. Posting media summarized from B and/or D Summary data. 	<ol style="list-style-type: none"> 1. Posting media based upon A or C Summary credits or MTIS. 2. Posting media resulting from monthly RECON. 3. Posting media summarized from B and/or D Summary data.

BALANCE: Debit - represents the total amount of expense fiscal year to date applicable to maintenance of real property.

Accounts Receivable - Other Than Automatic - Billed - Intra-Appropriation

(Account No. 9611)

PURPOSE: To record the cumulative amounts billed but uncollected for other than automatic transactions applicable to the same appropriation.

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To record the billing for OTA transactions previously recorded in OTA income (Contra account 9621). 2. To record the billing for OTA transactions which haven't previously been recorded to OTA income (Contra account 9631). 	<ol style="list-style-type: none"> 1. To record the collection of OTA funds previously billed (Contra account 9641).
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Journal voucher summarizing the billing of OTA transactions previously recorded in OTA income. 2. Journal voucher summarizing the billing of OTA transactions which haven't previously been recorded as income/receivable. 	<ol style="list-style-type: none"> 1. Journal voucher summarizing unfunded collections (Register 14/36) previously billed.

BALANCE: Debit - represents the total amount billed and outstanding for other than automatic transactions applicable to an intra-appropriation.

Accounts Receivable - Other Than Automatic - Billed -
Other Government Appropriations

(Account No. 9612)

PURPOSE: To record the cumulative amounts billed but uncollected for other than automatic transactions applicable to an other appropriation other than MAE.

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To record the billing for OTA transactions previously recorded in OTA income (Contra account 9622). 2. To record the billing for OTA transactions which haven't previously been recorded to OTA income (Contra account 9632). 	<ol style="list-style-type: none"> 1. To record the collection of OTA funds previously billed (Contra account 9642).
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Journal voucher summarizing the billing of OTA transactions previously recorded in OTA income 2. Journal voucher summarizing the billing of OTA transactions which haven't previously been recorded as income/receivable. 	<ol style="list-style-type: none"> 1. Journal voucher summarizing unfunded collections (Register 14/36) previously billed.

BALANCE: Debit - represents the total amount billed and outstanding for other than automatic transactions applicable to other government appropriations, excluding MAE.

Accounts Receivable - Other Than Automatic - Billed
Trust Fund Accounts

(Account No. 9613)

PURPOSE: To record the cumulative amounts billed and uncollected for other than automatic transactions applicable to a federal trust fund.

DEBIT	CREDIT
<p>1. To record the billing for OTA transactions previously recorded in OTA income (Contra account 9623).</p> <p>2. To record the billing for OTA transactions which haven't previously been recorded to OTA income (Contra account 9633).</p>	<p>1. To record the collection of OTA funds previously billed (Contra account 9643).</p>
SOURCE OF ENTRY	SOURCE OF ENTRY
<p>1. Journal voucher summarizing the billing of OTA transactions previously recorded in OTA invoice.</p> <p>2. Journal voucher summarizing the billing of OTA transactions which haven't previously been recorded as income/receivable.</p>	<p>1. Journal voucher summarizing unfunded collections (Register 14/36) previously billed.</p>

BALANCE: Debit - represents the total amount billed and outstanding for other than automatic transactions applicable to a federal trust fund.

Accounts Receivable - Other Than Automatic - Billed - Non-Federal Sources

(Account No. 9614)

PURPOSE: To record the cumulative amounts billed but uncollected for other than automatic transactions applicable to a non-federal source.

DEBIT	CREDIT
1. To record the billing for OTA transactions previously recorded in OTA income (Contra account 9624). 2. To record the billing for OTA transactions which haven't previously been recorded to OTA income (Contra account 9634).	1. To record the collection of OTA funds previously billed (Contra account 9644).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Journal voucher summarizing the billing of OTA transactions previously recorded in OTA income. 2. Journal voucher summarizing the billing of OTA transactions which haven't previously been recorded as income/receivable.	1. Journal voucher summarizing unfunded collections (Register 14/36) previously billed.
BALANCE: Debit -represents the total amount billed and outstanding for <u>other than</u> automatic transactions applicable to a non-federal source.	

Accounts Receivable - Other Than Automatic - Billed - MAE

(Account No. 9615)

PURPOSE: To record the cumulative amounts billed and uncollected for other than automatic transactions applicable to MAE.

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To record the billing for OTA transactions previously recorded in OTA income (Contra account 9626). 2. To record the billing for OTA transactions which haven't previously been recorded to OTA income (Contra account 9636). 	<ol style="list-style-type: none"> 1. To record the collection of OTA funds previously billed (Contra account 9645).
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Journal voucher summarizing the billing of OTA transactions previously recorded in OTA income. 2. Journal voucher summarizing the billing of OTA transactions which haven't previously been recorded as income/receivable. 	<ol style="list-style-type: none"> 1. Journal voucher summarizing unfunded collections (Register 14/36) previously billed.

BALANCE: Debit - represents the total amount billed and outstanding for other than automatic reimbursable transactions applicable to MAE.

3101

Accounts Receivable - Other Than Automatic - Billed -
Off-Budget, Federal Agencies

(Account No. 9616)

PURPOSE: To record the cumulative amounts billed but uncollected for
other than automatic transactions applicable to an off-budget
Federal agency.

DEBIT	CREDIT
1. To record the billing for OTA transactions previously recorded in OTA income (Contra account 9626).	1. To record the collection of OTA funds previously billed (Contra account 9646).
2. To record the billing for OTA transactions which haven't previously been recorded to OTA income (Contra account 9636).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Journal voucher summarizing the billing of OTA transactions previously recorded in OTA income.	1. Journal voucher summarizing unfunded collections (Register 14/36) previously billed.
2. Journal voucher summarizing the billing of OTA transactions which haven't previously been recorded as income/receivable.	

BALANCE: Debit - represents the total amount billed and outstanding for
other than automatic reimbursable transactions applicable to an
off-budget Federal agency.

Accounts Receivable - Other Than Automatic -
Unbilled - Intra-Appropriation

(Account No. 9621)

PURPOSE: To record the amount of reimbursements earned but not billed applicable to the appropriation that is the performing appropriation transaction of other than automatic (funded) work or service order.

DEBIT	CREDIT
1. To record unfunded reimbursable transactions earned but not yet billed (Contra account 9631).	1. To record the billing for OTA transactions previously recorded in OTA income (Contra account 9611).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Journal voucher summarizing OTA reimbursable transactions unbilled.	1. Journal voucher summarizing the billing of OTA transactions previously recorded in OTA income.

BALANCE: Debit - represents the amount of unbilled charges for labor or material for other than automatic reimbursable orders to be billed to an appropriation that is the same as the performing appropriation.

Accounts Receivable - Other Than Automatic -
Unbilled - Other Government Appropriations

(Account No. 9622)

PURPOSE: To record the amount of reimbursements earned but not billed applicable to another government appropriation other than MAE reimbursable transactions of other than an automatic (funded) work or service order.

DEBIT	CREDIT
1. To record unfunded reimbursable transactions earned but not yet billed (Contra account 9632).	1. To record the billing for OTA transactions previously recorded in OTA income (Contra account 9612).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Journal voucher summarizing OTA reimbursable transactions unbilled.	1. Journal voucher summarizing the billing of OTA transactions previously recorded in the OTA income.

BALANCE: Debit - represents the amount of unbilled charges for labor or material for other than automatic reimbursable orders to be billed to an appropriation other than that of the performing appropriation, excluding MAE.

Accounts Receivable - Other Than Automatic - Unbilled -
Trust Fund Accounts

(Account No. 9623)

PURPOSE: To record the amount of reimbursements earned but not billed applicable to federal trust fund reimbursable transactions of other than an automatic (funded) work or service order.

DEBIT	CREDIT
1. To record unfunded reimbursable transactions earned but not yet billed (Contra account 9633).	1. To record the billing for OTA transactions previously recorded in OTA income (Contra account 9613).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Journal voucher summarizing OTA reimbursable transactions unbilled.	1. Journal voucher summarizing the billing of OTA transactions previously recorded in OTA income.

BALANCE: Debit - represents the amount of unbilled charges for labor or material for other than automatic reimbursable orders to be billed to a federal trust fund.

Accounts Receivable - Other Than Automatic - Unbilled -
Non-Federal Sources

(Account No. 9624)

PURPOSE: To record the amount of reimbursements earned but not billed applicable to a non-federal source reimbursable transaction of other than an automatic (funded) work or service order.

DEBIT	CREDIT
1. To record unfunded reimbursable transactions earned but not yet billed (Contra account 9634).	1. To record the billing for OTA transactions previously recorded in OTA income (Contra account 9614).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Journal voucher summarizing OTA reimbursable transactions unbilled.	1. Journal voucher summarizing the billing of OTA transactions previously recorded in OTA income.

BALANCE: Debit - represents the amount of unbilled charges for labor or material for other than automatic reimbursable orders to be billed to a non-federal source.

Accounts Receivable - Other Than Automatic - Unbilled - MAE

(Account No. 9625)

PURPOSE: To record the amount of reimbursements earned but not billed applicable to MAE reimbursable transaction of other than an automatic (funded) work or service order.

DEBIT	CREDIT
1. To record unfunded reimbursable transactions earned but not yet billed (Contra account 9635).	1. To record the billing for OTA transactions previously recorded in OTA income (Contra account 9615).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Journal voucher summarizing OTA reimbursable transactions unbilled.	1. Journal voucher summarizing the billing of OTA transactions previously recorded in OTA income.

BALANCE: Debit - represents the amount of unbilled charges for labor or material for other than automatic reimbursable orders to be billed to MAE.

Accounts Receivable - Other Than Automatic - Unbilled -
Off-Budget, Federal Agencies

(Account No. 9626)

PURPOSE: To record the amount of reimbursements earned but not billed for off-budget federal agency reimbursable transactions of other than an automatic (funded) work or service order.

DEBIT	CREDIT
1. To record unfunded reimbursable transactions earned but not yet billed (Contra account 9636).	1. To record the billing for OTA transactions previously recorded in OTA income (Contra account 9616).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Journal voucher summarizing OTA reimbursable transactions unbilled.	1. Journal voucher summarizing the billing of OTA transactions previously recorded in OTA income.

BALANCE: Debit - represents the amount of unbilled charges for labor or material for other than automatic reimbursable orders to be billed to off-budget Federal agencies.

Reimbursement Income - Other Than Automatic - Intra-Appropriation

(Account No. 9631)

PURPOSE: To record the amount of reimbursements earned for other than automatic transactions when the appropriation to be billed is the same as the performing appropriation.

DEBIT	CREDIT
	<ol style="list-style-type: none"> 1. To record unfunded reimbursable transactions earned but not yet billed (Contra account 9621). 2. To record the billing for OTA transactions which haven't previously been recorded to OTA income (Contra account 9611). 3. To record the collection of OTA funds not previously recorded as receivable/income (Contra account 9641).
SOURCE OF ENTRY	SOURCE OF ENTRY
	<ol style="list-style-type: none"> 1. Journal voucher summarizing OTA reimbursable transactions unbilled. 2. Journal voucher summarizing the billing of OTA transactions which haven't previously been recorded as income/receivable. 3. Journal voucher summarizing unfunded collections (Register 14/36) not previously recorded as receivable/income.

BALANCE: Credit- represents the amount of reimbursements earned for other than automatic transactions applicable to the same appropriation as the performing appropriation.

Reimbursement Income - Other Than Automatic - Other Government Appropriations
(Account No. 9632)

PURPOSE: To record the amount of reimbursements earned for other than automatic transactions applicable to other government appropriations other than MAE.

DEBIT	CREDIT
	<ol style="list-style-type: none"> 1. To record unfunded reimbursable transactions earned but not yet billed (Contra account 9622). 2. To record the billing for OTA transactions which haven't previously been recorded to OTA income (Contra account 9612). 3. To record the collection of OTA funds not previously recorded as receivable/income (Contra account 9642).
SOURCE OF ENTRY	SOURCE OF ENTRY
	<ol style="list-style-type: none"> 1. Journal voucher summarizing OTA reimbursable transactions unbilled. 2. Journal voucher summarizing the billing of OTA transactions which haven't previously been recorded as income/receivable. 3. Journal voucher summarizing unfunded collections (Register 14/36) not previously recorded as receivable/income.

BALANCE: Credit - represents the amount of reimbursements earned for other than automatic transactions applicable to other government appropriations, other than MAE.

Reimbursement Income - Other Than Automatic - Trust Fund Accounts

(Account No. 9633)

PURPOSE: To record the amount of reimbursements earned for other than automatic transactions applicable to a federal trust fund.

DEBIT	CREDIT
	<ol style="list-style-type: none"> 1. To record unfunded reimbursable transactions earned but not yet billed (Contra account 9622). 2. To record the billing for OTA transactions which haven't previously been recorded to OTA income (Contra account 9613). 3. To record the collection of OTA funds not previously recorded as receivable/income (Contra account 9643).
SOURCE OF ENTRY	SOURCE OF ENTRY
	<ol style="list-style-type: none"> 1. Journal voucher summarizing OTA reimbursable transactions unbilled. 2. Journal voucher summarizing the billing of OTA transactions which haven't previously been recorded as income/receivable. 3. Journal voucher summarizing unfunded collections (Register 14/36) not previously recorded as receivable/income.

BALANCE: Credit - Represents the amount of reimbursements earned for other than automatic transactions applicable to a Federal trust fund.

Reimbursement Income - Other Than Automatic - Non-Federal Sources

(Account No. 9634)

PURPOSE: To record the amount of reimbursements earned for other than automatic transactions applicable to a non-federal source.

DEBIT	CREDIT
SOURCE OF ENTRY	<ol style="list-style-type: none"> <li data-bbox="906 501 1458 596">1. To record unfunded reimbursable transactions earned but not yet billed (Contra account 9624). <li data-bbox="906 632 1425 758">2. To record the billing for OTA transactions which haven't previously been recorded to OTA income (Contra account 9614). <li data-bbox="906 793 1458 919">3. To record the collection of OTA funds not previously recorded as receivable/income (Contra account 9644).
	SOURCE OF ENTRY
	<ol style="list-style-type: none"> <li data-bbox="906 1144 1458 1205">1. Journal voucher summarizing OTA reimbursable transactions unbilled. <li data-bbox="906 1241 1458 1367">2. Journal voucher summarizing the billing of OTA transactions which haven't previously been recorded as income/receivable. <li data-bbox="906 1402 1507 1528">3. Journal voucher summarizing unfunded collections (Register 14/36) not previously recorded as receivable/income.

BALANCE: Credit - represents the amount of reimbursements earned for other than automatic transactions applicable to a non-federal source.

Reimbursement Income - Other Than Automatic - MAE

(Account No. 9635)

PURPOSE: To record the amount of reimbursements earned for other than automatic transactions applicable to MAE.

DEBIT	CREDIT
	<ol style="list-style-type: none"> 1. To record unfunded reimbursable transactions earned but not yet billed (Contra account 9625). 2. To record the billing for OTA transactions which haven't previously been recorded to OTA income (Contra account 9615). 3. To record the collection of OTA funds not previously recorded as receivable/income (Contra account 9645).
SOURCE OF ENTRY	SOURCE OF ENTRY
	<ol style="list-style-type: none"> 1. Journal voucher summarizing OTA reimbursable transactions unbilled. 2. Journal voucher summarizing the billing of OTA transactions which haven't previously been recorded as income/receivable. 3. Journal voucher summarizing unfunded collections (Register 14/36) not previously recorded as receivable/income.

BALANCE: Credit - represents the amount of reimbursements earned for other than automatic transactions applicable to MAE.

Reimbursement Income - Other Than Automatic -
Off-Budget, Federal Agencies

(Account No. 9636)

PURPOSE: To record the amount of reimbursements earned for other than automatic transactions applicable to an off-budget Federal agency.

DEBIT	CREDIT
	<ol style="list-style-type: none"> 1. To record unfunded reimbursable transactions earned but not yet billed (Contra account 9626). 2. To record the billing for OTA transactions which haven't previously been recorded to OTA income (Contra account 9616). 3. To record the collection of OTA funds not previously recorded as receivable/income (Contra account 9646).
SOURCE OF ENTRY	SOURCE OF ENTRY
	<ol style="list-style-type: none"> 1. Journal voucher summarizing OTA reimbursable transactions unbilled. 2. Journal voucher summarizing the billing of OTA transactions which haven't previously been recorded as income/receivable. 3. Journal voucher summarizing unfunded collections (Register 14/36) not previously recorded as receivable/income.

BALANCE: Credit - represents the amount of reimbursements earned for other than automatic transactions applicable to an off-budget federal agency.

Reimbursements Collected - Other Than Automatic - Intra-Appropriation

(Account No. 9641)

PURPOSE: To record the amount of collections for other than automatic transactions when the appropriation credited is the same as that of the appropriation charged.

DEBIT	CREDIT
1. To record the collection of OTA funds previously billed (Contra account 9611). 2. To record the collection of OTA funds not previously recorded as receivable/income (Contra account 9631).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Journal voucher summarizing unfunded collections (Register 14/36) previously billed. 2. Journal voucher summarizing unfunded collections (Register 14/36) not previously recorded as receivable/income.	

BALANCE: Debit - represents collections for other than automatic transactions identified to the same appropriation as the performing appropriation.

3101

Reimbursements Collected - Other Than Automatic -
Other Government Appropriations

(Account No. 9642)

PURPOSE: To record the amount of collections for other than automatic transactions identified to other government appropriations other than MAE.

DEBIT	CREDIT
<p>1. To record the collection of OTA funds previously billed (Contra account 9612).</p> <p>2. To record the collection of OTA funds not previously recorded as receivable/income (Contra account 9632).</p>	
SOURCE OF ENTRY	SOURCE OF ENTRY
<p>1. Journal voucher summarizing unfunded collections (Register 14/36) previously billed.</p> <p>2. Journal voucher summarizing unfunded collections (Register 14/36) not previously recorded as receivable/income.</p>	
<p>BALANCE: Debit - represents collections for <u>other than</u> automatic transactions identified to other government appropriations, excluding MAE.</p>	

Reimbursements Collected - Other Than Automatic - Trust Fund Accounts

(Account No. 9643)

PURPOSE: To record the amount of collections for other than automatic transactions identified to a federal trust fund.

DEBIT	CREDIT
1, To record the collection of OTA funds previously billed (Contra account 9613).	
2. To record the collection of OTA funds not previously recorded as receivable/income (Contra account 9633).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Journal voucher summarizing unfunded collections (Register 14/36) previously billed.	
2. Journal voucher summarizing unfunded collections (Register 14/36) not previously recorded as receivable/income.	
BALANCE: Debit - represents collections for <u>other than</u> automatic transactions identified to federal trust funds.	

3101

Reimbursements Collected - Other Than Automatic - Non-Federal Sources

(Account No. 9644)

PURPOSE: To record the amount of collections for other than automatic transactions identified to non-federal sources.

DEBIT	CREDIT
<p>1. To record the collection of OTA funds previously billed (Contra account 9614).</p> <p>2. To record the collection of OTA funds not previously recorded as receivable/income (Contra account 9634).</p>	
SOURCE OF ENTRY	SOURCE OF ENTRY
<p>1. Journal voucher summarizing unfunded collections (Register 14/36) previously billed.</p> <p>2. Journal voucher summarizing unfunded collections (Register 14/36) not previously recorded as receivable/income.</p>	

BALANCE: Debit - represents collections for other than automatic transactions identified to non-federal sources.

Reimbursements Collected - Other Than Automatic - MAE

(Account No. 9645)

PURPOSE: To record the amount of collection for other than automatic transaction identified to MAE.

DEBIT	CREDIT
1. To record the collection of OTA funds previously billed (Contra account 9615). 2. To record the collection of OTA funds not previously recorded as receivable/income (Contra account 9635).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Journal voucher summarizing unfunded collections (Register 14/36) previously billed. 2. Journal voucher summarizing unfunded collections (Register 14/36) not previously recorded as receivable/income.	
BALANCE: Debit - represents collections for <u>other than</u> automatic transactions identified to MAE.	

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Figure 5 - A schematic diagram of the proposed system.

(Account No. 9951)

PURPOSE: To record the total direct expense authority received, the utilization of this authority and to provide a running balance of the unused amount.

DEBIT	CREDIT
1. To record the approved quarterly Total Direct Expense authority received and any subsequent increases (Contra account 9961).	1. To record the occurrence of general expense as reported on BORs (Contra accounts 5321 or 5324).
2. To record an increase in direct program expense availability resulting from MTIS or A or C Summary credits (Contra accounts 5321 or 5324).	2. To reduce expense availability resulting from under estimates of obligations (accounts payable) discovered in RECON (Contra accounts 5321 or 5324).
3. To record a reversal of a prior month adjustment made for Ships Fuel/Utility expenditures FYTD exceeding obligations reported via BORs (Contra account 5321).	3. To reduce expense availability resulting from unmatched expenditures being threshold charged in RECON (Contra accounts 5231 or 5324, as applicable).
4. To record application of statistical credits (cost transfers) (Contra accounts 5321 or 5324 as applicable)	4. To record application of statistical debits (cost transfers) (Contra accounts 5321 or 5324, as applicable).
	5. To record an adjustment for Ship's Fuel/Utility/NATO/PAO expenditures (FYTD) exceeding obligations reported on BORs (Contra account 5321).
	6. To record RA/TA Ship Overhaul expense applicable to transactions for which a Ships Work Management Report is not prepared (Contra accounts 5321, 5322 or 5323).
	7. To record RA/TA Ship Overhaul expense based upon Ship Work Management Reports (Contra accounts 5321, 5322 or 5323, as applicable).
	8. Closing entry to revert (return) the unused direct program expense authority to the OB grantor (Contra account 9964).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Resource Authorization (NAVCOMPT Form 2168-1).	1. Posting media summarized from BORs.
2. Posting media based upon A or C Summary credits or MTIS.	2.,3.&5. Posting media resulting from monthly RECON.
3. Posting media resulting from monthly RECON.	4. Posting media summarized from B and/or D Summary data.
4. Posting media summarized from B and/or D Summary data.	6. Posting media prepared from processing uniquely coded RA/TA Ship Overhaul expenditures.
	7. Posting media prepared from Ship Work Management Reports.
	8. Preclosing trial balance.

BALANCE: Debit - represents the total unused amount of direct expense authority.

Expense Availability - Reimbursable Program

(Account No. 9952)

PURPOSE: To record the total reimbursable expense authority received from reimbursable orders accepted, the utilization of this authority and to provide a running balance of the unused amount.

DEBIT	CREDIT
1. To record reimbursable expense authority received from accepted reimbursable orders (Contra account 9962).	1. To record reimbursable expense incurred as reported on BORS (Contra account 5010).
2. To record reduction in reimbursable expense resulting from MTIS (Contra account 5010).	2. To record reimbursable expense adjustment resulting from under obligation estimates discovered in RECON (Contra account 5010).
3. To record reimbursable expense authority transferred into this current FY OB (Contra account 9962).	3. Closing entry to record the amount of reimbursable expense authority reverted (returned) to grantor of the reimbursable order and/or transfer into the new current fiscal year OB ledger (Contra account 9962).
	4. To record threshold charging of debit unmatched reimbursable expenditure in 33rd thru 36th month (Contra account 5010).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media based upon accepted reimbursable orders.	1. Posting media summarized from BOR data.
2. Posting media resulting from MTIS processing.	2. & 4. Posting media resulting from monthly RECON.
3. Journal voucher summarized from subsidiary reimbursable order records showing reimbursable authority transferable into this new FY OB.	3. Preclosing trial balance.

BALANCE: Debit - represents the total amount of reimbursable expense authority.

3101

Budgeted Expense Availability - Reimbursable Program

(Account No. 9962)

PURPOSE: To record the total reimbursable expense authority received from reimbursable orders accepted.

DEBIT	CREDIT
1. Closing entry to record the amount of reimbursable expense authority reverted (returned) to grantor of the reimbursable order and/or transfer into the new current fiscal year OB ledger (Contra account 9952).	1. To record reimbursable expense authority received from accepted reimbursable orders (Contra account 9952). 2. To record reimbursable expense authority transferred into this current FY OB (Contra account 9952).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Preclosing trial balance.	1. Posting media based upon accepted reimbursable orders. 2. Journal voucher summarized from subsidiary reimbursable order records showing reimbursable authority transferable into this new FY OB.

BALANCE: Credit - represents the total fiscal year to date amount of reimbursable expense authority received as a result of accepting funded reimbursable orders.

Unexpensed Balance of Expired Account -
Direct Program and Military Personnel

(Account No. 9964)

PURPOSE: To record the unused balance of direct program expense authority reverted at fiscal year end; withdrawals of expense authority made after expiration of the appropriation and adjustments made after the appropriation expires.

DIRECT	CREDIT
1. Closing entry to revert (return) the unused direct program expense authority to the OB grantor (Contra account 9951).	1. To record increase in general expense as reported on BORs after the 12th report month (Contra accounts 5324/5321).
2. To record an increase in direct program expense availability from MTIS (Contra accounts 5321 & 5324).	2. To reduce expense availability resulting from under estimated obligations discovered in RECON (Contra account 5321/5324).
3. To record S&E obligation cancellation after 18th month (Contra accounts 5321/5324).	3. To record an adjustment for Ship's Fuel/Utility/NATO/PAO expenditures (FYTD) exceeding obligations reported on BORs (Contra account 5321).
	4. To record a debit difference calculated after 18th month from an S&E type expenditure exceeding the 2010 Running Balance (Contra account 5321/5324).
	5. To record increase in S&E type obligations after 18th month (Contra account 5321/5324).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Preclosing trial balance.	1. Posting media summarized from BORs.
2. Posting media resulting from MTIS.	2., 3., 4. & 5. Posting media resulting from monthly RECON.
3. Posting media resulting from monthly RECON.	

BALANCE: Debit - represents the unused amount of direct expense authority which was reverted at fiscal year end, and includes any expense adjustments occurring after the appropriation expires.

Resources Applied - Statistical

(Account No. 9970)

PURPOSE: To record the application of statistical charges or credits for expense purposes (i.e. B and D Summaries).

DEBIT	CREDIT
1. To record application of statistical credits (cost transfers) (Contra account 9980).	1. To record application of statistical debits (cost transfer) (Contra account 9980).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarized from B and/or D Summary data.	1. Posting media summarized from B and/or D Summary data.

BALANCE: Debit or Credit - Represents the net amount of ROV material costs performed by a tender, repair ship, or equivalent command for a ship belonging to the same fleet and the same five year defense program (FYDP) but funded from a different OB (i.e. different TYCOM).

3101

Resources Applied - Statistical (Contra)

(Account No. 9980)

PURPOSE: To record the application of statistical charges or credits for expense purposes (i.e. B and D Summary).

DEBIT	CREDIT
1. To record application of statistical debits (cost transfers) (Contra account 9970).	1. To record application of statistical credits (cost transfers) (Contra account 9970).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarizing from B and/or D Summary data.	1. Posting media summarized from B and/or D Summary data.

BALANCE: Debit or Credit - Represents the net amount of ROV Material costs performed by a tender, repair ship, or equivalent command for a ship belonging to the same fleet and the same five year defense plan (FYDP) but funded from a different OB (i.e. different TYCOM).

Military Personnel Resources Available

3101

(Account No. 9991)

PURPOSE: To record the fiscal year to date amount of military personnel expense authority received.

DEBIT	CREDIT
1. To record the receipt of military personnel expense authority (Contra account 9963).	
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarized from the military services applied (at standard rates) as reported from the Chief of Naval Personnel.	

BALANCE: Debit - represents the total fiscal year to date amount of military personnel expense authority received.

3101

Military Personnel Services Applied

(Account No. 9995)

PURPOSE: To record the total amount of military personnel expense applied fiscal year to date at standard rates.

DEBIT	CREDIT
SOURCE OF ENTRY	1. To record the incurrence of military personnel expense at standard rates (Contra account 5310).
SOURCE OF ENTRY	1. Posting media summarized from the military services applied (at standard rates) as reported from the Chief of Naval Personnel.

BALANCE: Credit - represents the cumulative cost of military personnel expense applied at standard rates.

Unpaid Obligations - Foreign Nationals - Lapsed Years

(Account No. 0925)

PURPOSE: Record for statistical purposes the unpaid obligations for direct and indirect foreign nationals applicable to appropriations which have previously lapsed. Formal double-entry accounting will not be maintained. Reported in the 36th report month.

DEBIT	CREDIT
<p>1. To record the unpaid obligations for seasonal, retirement and separation allowances for direct and indirect foreign nationals applicable to appropriations which have lapsed (excludes the appropriation which is currently lapsing).</p>	
SOURCE OF ENTRY	SOURCE OF ENTRY
<p>1. Based upon data reported by fund administrator or payroll activity.</p>	

BALANCE: Debit- Unpaid obligations in lapsed accounts except for appropriation currently lapsing. Report on NAVCOMPT Form 2199 in the 36th report month (when the appropriation is lapsing). Amounts will be identified by county and reported on an addendum to the NAVCOMPT Form 2199. Reported only when the data is received from the fund administrator/payroll activity.

Unpaid Obligations - Foreign Nationals - Lapsing Year

(Account No. 0926)

PURPOSE: Record for statistical purposes the unpaid obligations for direct and indirect foreign nationals applicable to the appropriation currently lapsing. Formal double-entry accounting will not be maintained. Reported in the 36th report month.

DEBIT	CREDIT
1. To record the unpaid obligations for seasonal, retirement and separation allowances for direct and indirect foreign nationals applicable to the appropriation currently lapsing.	
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Based upon data reported by fund administrator or payroll activity.	

BALANCE: Debit - Unpaid obligations applicable to the appropriation currently lapsing. Amounts will be identified by country and reported on an addendum to the NAVCOMPT Form 2199. Report on NAVCOMPT Form 2199 in the 36th report month (when the OBs appropriation is lapsing). Reported only when the data is received from the fund administrator/payroll activity.

MRP - Gross Adjusted Obligations

(Account No. 0949)

PURPOSE: To report the fiscal year to date gross adjusted obligation applicable to the maintenance of real property (MRP). Balance maintained and reported until appropriation lapses.

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To record gross adjusted obligations applicable to Maintenance of Real Property. 2. To record an increase in gross adjusted obligations applicable to MRP resulting from under estimates discovered in RECON. 3. To record an increase in gross adjusted obligations applicable to MRP resulting from threshold charging unmatched expenditures in RECON. 	<ol style="list-style-type: none"> 1. To record the processing of MTIS or A or C Summary credits applicable to MRP.
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Posting media summarized from BORs. 2. & 3. Posting media resulting from monthly RECON. 	<ol style="list-style-type: none"> 1. Posting media based upon A or C Summary credits or MTIS.

BALANCE: Debit - Represents the fiscal year to date amount of gross adjusted obligations applicable to maintenance of real property.

Earned and Unpaid Salaries and Wages

(Account No. 0967)

PURPOSE: To report in the 12th report month the amount of earned and unpaid salaries and wages.

DEBIT	CREDIT
1. To record earned and unpaid salaries and wages as of the end of the fiscal year.	
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Based upon data reported by fund administrator or payroll activity.	

BALANCE: Debit - Represents civilian labor earned and unpaid as of 30 June.

3101

Naval Shipyards - Gross Adjusted Obligations

(Account No. 0968)

PURPOSE: To report the fiscal year to date amount of gross adjusted obligations incurred for RA/TA, ship overhaul of Naval vessels at Naval shipyards.

DEBIT	CREDIT
1. Naval Shipyard obligations reported via BORs.	1. Naval Shipyards obligation reduction based upon MTIS (not normal).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarized from BORs.	1. Posting media based upon MTIS.

BALANCE: Debit - Represents the fiscal year to date amount of gross adjusted obligations incurred for RA/TA, ship overhaul of Naval vessels at Naval shipyards.

Private Shipyards - Gross Adjusted Obligations

(Account No. 0969)

PURPOSE: To report the fiscal year to date amount of gross adjusted obligations incurred for RA/TA, ship overhaul of Naval vessels at private shipyards (commercial).

DEBIT	CREDIT
1. Private shipyard obligations reported via BORs.	1. Private shipyard obligation reduction based upon MTIS (not normal).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarized from BORs.	1. Posting media based upon MTIS.

BALANCE: Debit - Represents the fiscal year to date amount of gross adjusted obligations incurred for RA/TA, ship overhaul of Naval vessels at private shipyards (commercial).

Ship Maintenance - Other - Gross Adjusted Obligations

(Account No. 0970)

PURPOSE: To report the fiscal year to date amount of gross adjusted obligations incurred for restricted availabilities, technical availabilities or overhauls of Naval vessels which is not performed by a private (commercial) or Naval shipyards (e.g. work by ordnance or research laboratories, PERA, etc.)

DEBIT	CREDIT
1. Non-shipyard RA, TA, Overhaul obligations reported via Budget/OPTAR Report.	1. Reduction of non-shipyard RA, TA, Overhaul obligations based upon MTIS (not normal).
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Posting media summarized from BORs.	1. Posting media based upon MTIS.

BALANCE: Debit - represents the fiscal year to date amount of gross adjusted obligations incurred by other than a private (commercial) or Naval shipyard (e.g. ordnance or research laboratories, PERA, etc.) related to RA, TA, or ship overhaul of Naval vessels.

NOTE: This category is identified by fund codes 46, 49, 53, 55, 58, 62, 76 or 78.

Gross Adjusted Obligations - Travel - Direct Program

(Account No. 0971)

PURPOSE: To report gross adjusted obligations applicable to direct program travel.

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To record gross adjusted obligations applicable to direct program travel as reported on BORs. 2. To record an adjustment for under obligated travel transactions and threshold unmatched travel expenditures from RECON. 	<ol style="list-style-type: none"> 1. To record adjustment of over obligated travel transactions discovered in RECON. 2. To record an adjustment for credit travel expenditures processed in RECON.
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Posting media summarized from BORs. 2. Posting media resulting from monthly RECON. 	<ol style="list-style-type: none"> 1. & 2. Posting media resulting from monthly RECON.

BALANCE: Debit - Represents Gross Adjusted Obligations applicable to direct program travel.

NOTE: The amount reported in this account should reconcile to the amounts reported under expense element "E" and applicable functional/sub-functional categories other than reimbursable functional/subfunctional categories on the NAVCOMPT Form 2171.

Gross Adjusted Obligations - Travel - Reimbursable Program

(Account No. 0972)

PURPOSE: To report gross adjusted obligations applicable to funded reimbursable travel.

DEBIT	CREDIT
<ol style="list-style-type: none"> 1. To record funded reimbursable <u>travel</u> obligations as reported on BORs. 2. To record adjustment for under estimated obligations discovered in RECON. 3. To record threshold charging of debit unmatched reimbursable travel expenditures in 33rd thru 36th month. 	<ol style="list-style-type: none"> 1. To record reduction to funded reimbursable travel obligations resulting from MTIS (not normal).
SOURCE OF ENTRY	SOURCE OF ENTRY
<ol style="list-style-type: none"> 1. Posting media summarized from BOR data. 2. & 3. Posting media resulting from monthly RECON. 	<ol style="list-style-type: none"> 1. Posting media based upon MTIS processed.

BALANCE: Debit - Represents Gross Adjusted Obligations applicable to funded reimbursable travel.

NOTE: The amount reported in this account should reconcile to the amounts reported under expense element "E" and applicable reimbursable functional/subfunctional categories in the NAVCOMPT Form 2171.

3101

Gross Adjusted Obligations - Automatic - Reimbursable Program

(Account No. 0999)

PURPOSE: To report the reimbursable program gross adjusted obligations,
fiscal year to date.

DEBIT	CREDIT
1. The balance of this statistical account is derived from the sum of general ledger account 5010. (During the first 12 months of the fiscal year it will also be the sum of general ledger accounts 3212, 1811, 1812, 1813, 1814, 1815 and 1816.)	
SOURCE OF ENTRY	SOURCE OF ENTRY
1. Calculated from other account balances.	

BALANCE: Debit - Gross adjusted obligations against the reimbursable program.

3102 FUNCTIONS OF THE GENERAL LEDGER ACCOUNTS

The General Ledger accounts illustrated are to demonstrate the basic purpose of the accounts, the debit and credit entries, and the various sources of the entries. The items under each account are not to be considered all inclusive, but as guidelines for those items normally appearing therein. The accounting office is authorized to make additional entries, as required. Postings to the General Ledger accounts will originate from completed Journal Vouchers (NavCompt Forms 261) or from various listings which, in effect, are consolidated journal vouchers. A separate General Ledger will be established for each responsibility center operating budget (see subpar. 2000-3).

3103 ACCOUNTING TRANSACTION PROCESSING AND PROCEDURES

1. GENERAL. Journal Voucher (NavCompt Form 261), or a mechanized listing, is the primary media for posting to the General Ledger of each operating budget. To reduce the number of separate documents requiring postings, like transactions should be grouped and summarized for batch posting. The supporting documents or data will be grouped in such a manner as to facilitate posting to subsidiary ledgers. An adding machine tape or machine listing will be prepared and attached to the applicable documents. Every posting media will contain an explanation as to the nature of the transactions. After the posting to the General Ledger and subsidiary ledgers, the posting media with supporting documents, when practicable, will be retained in a file by journal voucher number. When it is not practicable to retain the supporting documents with the posting media, the adding machine tape or listing will be retained, appropriately marked as to the type of transactions and identified to its related posting media number. Each tape or posting media will be numbered consecutively by fiscal year. Upon completing the posting of the entries for the month to the General Ledger accounts, a trial balance of the General Ledger will be prepared.

2. PROCESS CONTROLS. Process controls and procedures will be established by the fleet accounting office in conjunction with the data processing facility servicing the accounting office. Balance totals will be determined by required control levels for documentation submitted and returned by the data processing facility in order to accurately control all documentation (processed and unprocessed) integral to the accounting system.

3. RESOURCE AUTHORIZATIONS

a. Approved Operating Budget. The Resource Authorization (NavCompt Form 2168-1) (illustration 3-1) indicating issuance and approval of an operating budget received in accordance with subpar. 3005-2 will be used for recording the authorization amounts to the General Ledger. The following entries will be made (see subpar. 9 for reimbursable orders accepted):

Dr. Allotments/Operating Budgets Authorized (Account 1031)

Cr. Uncommitted/Unobligated Authorizations
Direct Program (Account 3211)

- ★ (The amount will be taken from the New Obligational Authority section (column 10 or 11, as applicable) of the NavCompt Form 2168-1.)

and

Dr. Expense Availability - Direct Program and
Military Personnel (Account 9951)

Cr. Budgeted Expense Availability - Direct
Program (Account 9961)

- ★ (The amount will be taken from the Total Direct Expenses section (column 2 or 3, as applicable) of the NavCompt Form 2168-1.)

The NavCompt Form 2168-1 is shown as illustration 3-1.

RESOURCE AUTHORIZATION

FROM Commander Naval Surface Force U.S. Atlantic Fleet Norfolk, Virginia 23511		TO Commander Naval Surface Force U.S. Atlantic Fleet Norfolk, Virginia 23511		CB NUMBER 53825 0 AAA 60951	<input checked="" type="checkbox"/> NEW AUTHORIZATION <input type="checkbox"/> AMENDMENT NO. _____
APPROPRIATION NO. 1771804		SUBHEAD 602S		APPROVED BY J.R. WINDSOR, CAPT, SC, USN By direction	DATE 1 October 1976

QUARTER	TOTAL DIRECT EXPENSES		CHANGES IN UNDELIVERED ORDERS		TOTAL DIRECT OPERATING BUDGET		MILITARY PERSONNEL EXPENSES		NEW OBLIGATIONAL AUTHORITY	
	INCREASE (DECREASE)	QUARTERLY AMOUNT	INCREASE (DECREASE)	QUARTERLY AMOUNT	INCREASE (DECREASE)	QUARTERLY AMOUNT	INCREASE (DECREASE)	QUARTERLY AMOUNT	INCREASE (DECREASE)	QUARTERLY AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
FIRST		40,746,000				40,746,000				40,746,000
SECOND		26,091,000				26,091,000				26,091,000
THIRD		22,309,000				22,309,000				22,309,000
FOURTH		29,970,000		(6,209,000)		23,761,000				23,761,000
TOTAL		119,116,000		(6,209,000)		112,907,000				112,907,000

REMARKS

- The NOA amounts shown in column 11 are subject to Section 3679 of the Revised Statutes (31, U.S.C. 665), but are to be automatically increased by the amount of reimbursable orders accepted.
- An administrative target of \$3,099,000 is hereby assigned for travel, including subsistence, and should not be exceeded without prior approval of CINCLANTFLT.
- An administrative target of \$229,000 is assigned for the USS Glover (AGFF-1), UIC 17700 (RDT&E), and should not be exceeded without prior approval of CINCLANTFLT.
- The above amounts are subject to change contingent upon the passage of the Operation and Maintenance, Navy appropriation by Congress.

Copy to: CINCLANTFLT (N0421A2); NAVREGFINCEN, NORVA (FFA)

- b. Operating Target Amounts. Fleet accounting offices will be notified of operating target amounts established by a responsibility center in accordance with par. 4003. These amounts are basic to preparation of the operating target status reports prescribed in subpar. 3202-4. General Ledger entries are not applicable since these grants are subsidiary to the operating budget; however, controls will be established to insure that operating targets issued do not exceed the obligational authority of the applicable operating budget plus adjustment for MTIS credits and A/C Summary credits.

4. UNFILLED ORDERS

a. OPTAR Document Transmittal Report (NavCompt Forms 2156). Control procedures will be established to insure the timely receipt of the NavCompt Form 2156 (or other approved document transmittal) with supporting detail unfilled order (obligation) documents from each operating target (OPTAR) holder as prescribed in Chapter 4. Follow-up action will be taken to obtain missing reports. The detail documents will be balanced to the transmittal report totals and corrective action taken, as required, for out-of-balance conditions. Edits will be performed to compare the service designator code, unit identification code, and fund code (including Julian date for transferred units) with the operating budget authorized for citation. Fleet accounting offices will reconcile the value of NavCompt Forms 2156 received to Part II and Part III of the Budget/OPTAR Report (NavCompt Form 2157), or equivalent applicable to the OPTAR. (NOTE: Due to the authorized discontinuance of certain OPTAR reporting after 6 months following the close of a fiscal year and nonsubmission of detail documents by Navy Stock Account (Class 207) ships, certain out-of-balance conditions between detail unfilled orders (unliquidated obligations) and Accounts 2010, 2140, or 3231 are recognized within the system.)

b. Budget/OPTAR Report (NavCompt Forms 2157). Control procedures will be established to insure the timely receipt of NavCompt Forms 2157 (or other approved OPTAR status report) from each OPTAR holder as prescribed in Chapter 4, including message reports submitted in

lieu thereof. Follow-up action will be taken to obtain missing and/or delinquent reports. The reports will be edited to compare the unit identification code and fund codes with the accounting classification cited. Monitoring will be performed to insure that all unfilled order adjustments have been recorded to Block 23 through the report month annotated in Block 33 of the NavCompt Form 2157. Fleet accounting offices will record the monthly net change in gross obligations of the NavCompt Form 2157, or equivalent, to General Ledger Accounts 2010, 2140, or 3231 as prescribed in subpar. c.

c. General Ledger Entries

(1) NavCompt Form 2157. Except as provided in subpar. (2), unfilled orders (obligations) will be recorded on a "gross" basis, as reported in Block 22 of the NavCompt Form 2157, NavCompt Form 2208, or Message Budget/OPTAR Report, as follows, for FYTD net increases (for net decreases the entries will be reversed):

Dr. Uncommitted/Unobligated Authorizations - Direct Program (Account 3211) if 1st through 12th report month or Direct Unobligated Balance Available in Expired Accounts (Account 3280) if 13th through 36th report month

Cr. Undelivered Orders/Outstanding Obligations - Direct Program (Account 3231)

(ship RA/TA and overhaul program transactions)

or

Dr. Uncommitted/Unobligated Authorizations - Direct Program (Account 3211) if 1st through 12th report month or Direct Unobligated Balance Available in Expired Accounts (Account 3280) if 13th through 36th report month

Cr. Accounts Payable - U.S. Government Agencies (Account 2010)

Dr. General Expenses - Maintenance of Real Property -
Current Year (Account 5324)

Cr. Expense Availability - Direct Program and
Military Personnel Account 9951) if 1st
through 12th report month or Unexpensed
Balance of Expired Account - Direct Program
and Military Personnel (Account 9964) if
13th through 36th report month

Dr. Accrued Expenditures/Expenses (Contra) (Account
3311)

Cr. Accrued Expenditures/Expenses - Direct
Program (Account 3310)

(for transactions applicable to maintenance of real
property and minor construction)

or

Dr. Uncommitted/Unobligated Authorizations - Reim-
bursable Program (Account 3212)

Cr. Accounts Payable - U.S. Government Agencies
(Account 2010) if reimbursable other than
travel and credit account 2140, Accounts
Payable - Public if for reimbursable travel

and

Dr. Cost of Work or Services For Others - Current
Year (Account 5010)

Cr. Expense Availability - Reimbursable Program
(Account 9952)

Dr. Accrued Expenditures/Expenses (CONTRA) (Account
3311)

Cr. Accrued Expenditures/Expenses - Reimbursable
Program (Account 3320)

and

Dr. Accounts Receivable - Automatic - Unbilled -
Intra-Appropriation (Account 1121 or Accounts
1122, 1123, 1125, 1126, or 1224 as applicable)

Cr. Income - Automatic - Intra-Appropriation
(Account 4011 or Accounts 4012, 4013, 4014,
4015, or 4016, as applicable)

(for transactions applicable to reimbursable orders
accepted)

or

Dr. Uncommitted/Unobligated Authorizations - Direct
Program (Account 3211) if 1st through 12th
report month or Direct Unobligated Balance
Available in Expired Accounts (Account
3280) if 13th through 36th report month

Cr. Accounts Payable - Direct - U.S. Government
Agencies (Account 2010) or Accounts Payable
- Direct - Public (Account 2140) if identified
by applicable fund code

Dr. General Expense - Other - Current Year (Account
5321)

Cr. Expense Availability - Direct Program and
Military Personnel (Account 9951) if 1st
through 12th report month or Unexpensed
Balance of Expired Account - Direct Program
and Military Personnel (Account 9964) if
13th through 36th report month

Dr. Accrued Expenditures/Expenses (Contra) (Account
3311)

Cr. Accrued Expenditures/Expenses - Direct
Program (Account 3310)

(for transactions applicable to other than maintenance
of real property, minor construction, reimbursable,
and ship RA/TA and Overhaul)

The foregoing transactions will be recorded for net debit increases of FYTD gross obligations reported. If a net decrease in FYTD gross obligations is reported, all of the foregoing entries will be reversed.

★

(2) NavCompt Form 2156. When detail operating target (OPTAR) accounting is discontinued following the first 18 months of an appropriation (6 months after the end of the fiscal year) the Budget/OPTAR Report (NavCompt Form 2157) (or equivalent report) will no longer be submitted by OPTAR holders. OPTAR holders will only submit confirmed supply system cancellation unfilled orders (obligations) via OPTAR Document Transmittal Report (NavCompt Form 2156) following the first 18 months of an OPTAR. However, as an exception, after the second 18 month procedures start, a credit unfilled order document will be submitted by a Class 207 OPTAR holder for a price over-estimate discovered in the NSA Class 207 processing procedures and likewise a debit unfilled order document will be submitted when a price under-estimate is discovered. Operating budget holders are authorized to submit revised NavCompt Forms 2157 for either their own OPTAR(s) or the OPTARs of units under their command during this period, however, the fleet accounting office will convert the increase or decrease into a "dummy" obligation document for processing. Following the first 18 months of an appropriation, for the funds designated in subpar. 4004-2a, the detail unfilled orders (obligations) remaining unliquidated are summarized into one summary obligation amount per OPTAR and used for block liquidation from then on. As expenditures are liquidated against this summary obligation record a running balance is kept of the unliquidated obligations applicable to each OPTAR and this is referred to as the "2010 Running Balance." Processing of obligations against the 2010 Running Balance will be as follows:

1. if a credit obligation document is processed against a zero balance 2010 Running Balance, the record will be deleted with no further action taken;

2. if a credit obligation document is processed against any value debit 2010 Running Balance, then the following general ledger entries will be made:

Dr. Accounts Payable - U.S. Government Agencies
(Account 2010)

Cr. Direct Unobligated Balance Available in
Expired Accounts (Account 3280)

and

Dr. Unexpensed Balance of Expired Account - Direct
Program and Military Personnel (Account 9964)

Cr. General Expenses - Other - Current Year
(Account 5321)

and

Dr. Accrued Expenditures/Expenses - Direct Program
(Account 3310)

Cr. Accrued Expenditures/Expenses (Contra)
(Account 3311)

If the credit obligation amount is equal to or larger than the 2010 Running Balance, the Running Balance amount will be used to make the above entries and then the 2010 Running Balance will be reduced to zero.

If the credit obligation amount (disregarding signs) is smaller than the 2010 Running Balance, the obligation amount will be used to make the above entries and the 2010 Running Balance amount will be reduced by the obligation amount (disregarding signs).

3. if a debit obligation document is processed against any size 2010 Running Balance, then the following general ledger entries will be made:

Dr. Direct Unobligated Balance Available in Expired
Accounts (Account 3280)

Cr. Accounts Payable - U.S. Government Agencies
(Account 2010)

and

Dr. General Expenses - Other - Current Year
(Account 5321)

Cr. Unexpensed Balance of Expired Account -
Direct Program and Military Personnel
(Account 9964)

and

Dr. Accrued Expenditures/Expenses (Contra) (Account
3311)

Cr. Accrued Expenditures/Expenses - Direct
Program (Account 3310)

The obligation value will be used to make the above
entries and the obligation document value will be
added to the 2010 Running Balance.

★

d. Unfilled Order Files. Procedures will be established to maintain unfilled order (obligation) documents by document number, and ACRN (accounting classification reference number) when applicable, within OPTAR for each operating budget. Totals will be maintained of both the dollar value of these unliquidated obligations and document counts at the OPTAR and operating budget level prior and subsequent to the periodic file updates. In order to provide for the minimum number of documents (mechanized records) required to be maintained and to preclude partial matches during the reconciliation processing, the following file maintenance procedures are prescribed:

1. match by document number, and ACRN if applicable, supply system and above threshold administrative unfilled order cancellations (credit unfilled orders) with debit unfilled orders on file;

- a. delete the records if the money value nets to zero;
 - b. if the money value of the debit and credit unfilled orders (citing the same document number) do not net to zero, a summary unfilled order record will be established for the net sum of the quantity and dollar value amounts (either debit or credit as applicable) for use in the monthly reconciliation with expenditures; and
2. match by document number, and ACRN if applicable, the increases or decreases to unfilled orders submitted by OPTAR holder with the unliquidated unfilled orders on file and create a summary unfilled order record for use in the monthly reconciliation with expenditures.

Except for correction processing (e.g., deletion of erroneous records), these procedures have no effect on the total value of unfilled orders received, but serve to reduce the volume (record count) thereof. For the funds designated in subpar. 4004-2a, following the first 18 months of an appropriation the detail unfilled orders (obligations) remaining unliquidated are summarized into one summary obligation amount per OPTAR and used for block liquidation from then on. Unfilled order file maintenance procedures applicable to these funds following the first 18 months is prescribed in subpar. 3103-4c(2).

5. DISBURSEMENTS

a. Expenditure Reports. The supporting detail disbursement (expenditure) documents received with the Report of Fund Authorization Charges/Credits (NavCompt Form 2074), Listing of Expenditures/Collections (NavCompt Form 634), and interdepartmental stock fund billings will be balanced to the summary levels and overall total of the transmittal form. The detail documents will be edited for compatibility of service designator, unit identification, and fund codes to the operating

budget and applicability of the accounting classifications to the fleet accounting office. Erroneous accounting classifications will be corrected (or processed back to the biller) as provided in subpar. b. The edited and corrected values will be recorded to the General Ledger as provided in subpars. c and d.

b. Correction of Erroneous Disbursements

(1) General. Accounting offices normally will follow the procedures in the Navy Comptroller Manual, par. 032506 and subpar. 039005-3 for the correction of erroneous accounting data on disbursement documents. However, due to the number of fund codes available for citation which require interpretation as to the correct accounting classification, and the number of chargeable activities (operating units) involved, the special correction procedures prescribed in subpars. (2), (3), and (4) are authorized, when required by the fleet accounting offices operating under the procedures outlined in this Handbook. Within the Navy regional finance centers this function may be performed in other than the Fleet Accounting Department (e.g., Property Returns Department).

(2) Correction Procedures for Navy Stock Account Issues

(a) Preliminary Action. Charges and credits reported by issuing Navy supply activities on Report of Fund Authorization Charges (NavCompt Form 2074) will be compared with the RECON Listing of Expenditures/Collections (NavCompt Form 634) received monthly from Navy Regional Finance Center, Norfolk or San Diego. If the NavCompt Form 2074 does not agree with the related accounting data or amounts reported on the NavCompt Form 634, the issuing activity will be advised of the discrepancies and be requested to submit a corrected report. The charges and credits as contained in the NavSup Forms 1162 supporting the NavCompt Forms 2074 will be reviewed for compatibility of accounting data between operating budget number and chargeable activity.

Verified charges and credits will be entered on the General Ledger of the applicable operating budget in accordance with subpar. c or d, as applicable. Documents determined to be erroneous, including requests for correction received from operating units in accordance with Chapter 4, will be handled as prescribed in subpars. (b) and (c).

(b) When Correct Accounting Classification is Known. ★ When the correct accounting classifications (for both charges and credits) are known (whether the correct funds are within or external to the fleet accounting system), the correction will be reported on the Labor Roll/Material Charges and Credits (NavCompt Form 2051). The erroneous charges (or credits) will be reported on the NavCompt Form 2051 as reversing entries to the erroneous accounting classifications, with corresponding charge (or credit) entry/entries to the correct accounting classification(s). The NAVSUP Forms 1162 prepared to support both the correct accounting classification and the erroneous data being corrected will cite the unit identification code (UIC) of the fleet accounting office as the issue activity and will cite the original issuing stock point in card columns 3 through 7. A Report of Fund Authorization Charges (NavCompt Form 2074) will be prepared in support of NavCompt Forms 2051 made under these correction procedures, whether or not different AAAs are involved. Fleet accounting offices receiving NavCompt Form 2074 and supporting NAVSUP Forms 1162 prepared under these procedures will process them and make appropriate general ledger entries in the same manner as though they had been received from the original issuing stock point.

(c) When Correct Accounting Classification is Not Known. When the correct accounting classification for Navy Stock Account expenditures is not known, the erroneous charges (or credits) will be reported on the NavCompt Form 2051 as reversing entries to the erroneous accounting classifications, with corresponding charge or credit entries to the Navy Stock Fund (17X4911) and subhead .2310 or .2330, as applicable. Following this action, the correction transactions will be included

in the Financial Inventory Report (NavCompt Form 2154) prescribed in subpar. (d). This procedure is applicable to the bill-back of erroneous expenditure transactions annotated on Unmatched Expenditure Listings or Summary Filled Order/Expenditure Difference Listings by OPTAR holders. The criteria (and bill-back coding) for expenditure transactions eligible for rejection by OPTAR holders and bill-back, contained in subpars. 4108-4c and 4108-6d, are as follows:

Code 1: duplicate charge; no duplicate shipment nor supply status indicating additional shipment received;

Code 2: material not requisitioned; material not received;

Code 3: confirmed cancellation received; material not received;

Code 4: wrong price compared with receipt document or Navy Management Data List; and

Code 5: erroneous charge; correct accounting classification is not known or is not applicable to the fleet accounting office.

★ Fleet accounting offices will effect bill-back of erroneous charges meeting the criteria above within 180 days following the last day of the issue month shown on the applicable Financial Detail Card (NavSup Form 1162) (card columns 77-80). For transactions charged to subhead .2310 of the Navy Stock Fund (Non-Retail Inventory System segment), an exact duplicate of the applicable NavSup 1162 will be used to effect the bill-back as a transfer between supply officers. For transactions charged to subhead .2330 (Retail Inventory System segment) the NavSup 1162 cards will be duplicated and used to effect the bill-back as an issue with charge to other than service use. The individual cards will be coded with the applicable reason specified above for bill-back by insertion of the appropriate code listed above in column 7 of the NavSup 1162. The supporting documentation submitted by the OPTAR holder as prescribed in Chapter 4 will

be maintained on file at the fleet accounting office to substantiate the action and to respond to inquiries of Navy supply activities, as required.

Navy supply activities will rebill by the end of the third month following the month of bill-back, any billed-back expenditures which, following appropriate investigation, have been validated as being correct. The rebilled NavSup 1162 cards will contain 77777 in card columns 3-7. Navy supply activities will furnish supporting documentation (e.g., copy of original requisition, proof of shipment and/or delivery, supply status, etc.) to fleet accounting offices. If the Navy supply activities receive a bill-back not authorized above, the rebilled NavSup 1162 cards will contain 88888 in card columns 3-7 without supporting documentation.

Fleet accounting offices will automatically charge OPTAR holders with validated and rebilled expenditures. OPTAR holders performing accounting in accordance with Chapter 4 will accept all transactions appearing on the Summary Filled Order/Expenditure Difference Listing annotated with the term "validated" in the Remarks column. The transactions will not be rejected to the fleet accounting office nor will they be subject to bill-back by those offices. Further inquiries for information as required will be made by the OPTAR holder directly to the Navy supply activity concerned.

(d) Financial Inventory Report (NavCompt Form 2154). Erroneous accounting documents covering Navy Stock Account issues will be billed-back to the Navy Stock Fund in accordance with subpar. (c) and additionally reported on the NavCompt Form 2154. Sections 1, 2, and 3 of the NavCompt Form 2154 will be prepared and submitted as prescribed in the Navy Comptroller Manual, par. 034101, from data accumulated by cognizance symbol and Class 290. Opening and closing inventories under each Financial Inventory Report caption must be "zero." A negative report (section 1 only) will be submitted for periods in which no accounting adjustments are accumulated. The following captions of the NavCompt Form 2154 will be completed as follows:

1. FIR Code J1 or J2. Enter the net total of negative debits and credits to operating budgets entered on NavCompt Form 2051 in accordance with subpar. (c).

★ 2. FIR Code J3. Enter the net total of bill-backs applicable to transactions under the NSF Retail Inventory System. The amounts entered under FIR Codes J1 and J2 for RIS transactions will equal the amounts repeated under FIR Codes J3 and N4. The original Financial Detail Cards (NavSup Form 1162) determined to be erroneous will be used in summarizing transfers to other supply officers.

3. FIR Code N4. Enter the net total of adjustments for incorrect extensions (mathematical errors). Individual documents will be prepared when the amount of the error on an issue document is \$100 or more. A copy of the document, referencing the Naval Supply System Command Manual, subpar. 24440-2b, will be furnished the issuing activity

4. FIR Code P5. For transactions applicable to the non-RIS segment of the NSF, enter the net total of erroneous documents for which the fleet accounting office does not perform operating budget accounting. The original Financial Detail Cards (NavSup Form 1162) determined to be erroneous will be used in summarizing transfers to other supply officers, under cover of a tabulated listing for each issuing activity involved. The listing will contain the statement "(enter name of fleet accounting office) Not Accountable for Funds and/or Receiving Activities Listed Hereon." Summarization will be effected in accordance with par. 034122 of the Navy Comptroller Manual and a copy of each summary will be provided the Naval Supply Systems Command (Code 013). The amounts entered under FIR Codes J1 and J2 will equal the amounts entered under FIR Codes P5 and N4 for non-RIS transactions.

(e) Submission of NavCompt Forms 2051 and 2154. The NavCompt Form 2051 prepared in accordance with subpars. (b) and (c) and NavCompt Form 2154 prepared

in accordance with subpar. (d) will be submitted to the Navy Regional Finance Center, Norfolk or San Diego, as applicable.

(3) Interdepartmental Stock Fund Transactions

(a) Validation of Stock Fund Billings. Each month the Navy Regional Finance Centers, Norfolk and San Diego, will forward to the applicable fleet accounting office the "Statement of Interdepartmental Stock Fund Transactions--Charges" supported by Detail Material Billing Cards (DD Forms 1783-1) covering interdepartmental billings processed for payment. The "Statement of Interdepartmental Stock Fund Transactions--Charges" and supporting documents will be screened by the fleet accounting offices. Unmatched (erroneous) detail billing cards will be classified as follows:

1. duplicate billings;
2. erroneous bills not chargeable to the office billed;
3. billings for items designated as free issues;
4. error in unit or extended price billed;
5. bills for cancelled (confirmed only) requisitions;
6. bill for items on which notification has been received that items were warehouse refused or back-ordered; and
7. amount in summary card in excess of amounts in detail card.

(b) When Correct Accounting Classification is Known. When the correct accounting classifications (both charges and credits) are known and are applicable to the fleet accounting system, the correction will be reported on a subsequent "Statement of Interdepartmental Stock Fund Transactions--Charges" prepared as provided in Navy Comptroller Manual, par. 034524.

(c) When Correct Accounting Classification is Not Known. When the correct accounting classification is not known or is not applicable to the fleet accounting system, the erroneous charges (or credits) will be billed-back to the billing activity as prescribed in subpar. (d).

(d) Bill-Back of Erroneous Billings. When it has been determined that a billing is erroneous in accordance with items 1 through 7 of subpar. (a), the fleet accounting office will prepare detail billing cards requesting credit from the billing activity as prescribed in Navy Comptroller Manual, subpar. 034521-6. A Summary Billing Card (DD Form 1783) will be prepared from the detail billing cards charging the suspense account 17X1998.2000, Unapplied Stock Fund Charges, Navy, for the value of billings to be returned to the seller for credit, and crediting the appropriation, subhead, and operating budget number erroneously charged. The detail billing cards will be forwarded to the billing activity with a request for credit and the NavCompt Form 2035 will be forwarded to the Navy Regional Finance Center, Norfolk or San Diego, as applicable. A Status of Fund Authorization (NavCompt Form 2025) for suspense account 17X1998.2000 will be submitted monthly to the Navy Accounting and Finance Center (Code NCF-322), Washington, D.C.

(4) Public Vouchers. The procedures for making public voucher corrections are contained in par. 032506 of the NavCompt Manual. When the correct and incorrect charges are known and both are within the fleet accounting system, a single accounting line adjustment per operating budget may optionally be prepared with supporting data for each transaction prepared as described below:

★ (a) When Correct Accounting Classification is Known. When a correction in accounting data does not involve a change in appropriation and the correct classifications (both charges and credits) are known and are applicable to the fleet accounting system, a single NavCompt Form 621 may be prepared even though various elements of accounting data being corrected on various vouchers were originally processed by more

than one register preparing activity. In such instances the NavCompt Form 621 may be prepared in detail, with continuation pages as required, itemizing each line of accounting in the following format: contract number, ACRN (Accounting Classification Reference Number), appropriation and subhead, object class, bureau control number, suballotment number, authorization accounting activity, transaction type code, PAA, cost code, NAVREG-FINCEN code, Disbursing Officer Symbol, Disbursing Officer Voucher Number, register number and date paid (month, day, year). The contract number field, in addition to reporting the procurement instrument identification number, contract, work request, Standard Document Number, or project order number as applicable, will be used to list the transportation request number when citing this type transaction for adjustment. It will be noted that the transportation request number will be preceded by its 1-digit alphabetic prefix. Additionally, it will be necessary to include each Disbursing Officer Symbol in the DO Symbol field. In reporting the applicable register preparing activity the following single character codes will be used:

★

<u>Code</u>	<u>Activity</u>
1	Navy Regional Finance Center, Washington
3	Navy Regional Finance Center, Norfolk
5	Navy Regional Finance Center, Great Lakes
7	Navy Regional Finance Center, San Francisco
8	Navy Regional Finance Center, San Diego
6	Navy Finance Center, Cleveland
9	Marine Corps Finance Center, Kansas City

The NavCompt Form 621 will be forwarded to the nearest register preparing activity (e.g., NAVREGFINCEN) for processing. When an AAA requires accounting adjustments involving changes in appropriation and the correct classifications (both charges and credits) are known and are applicable to the fleet accounting system, the procedures described above may be employed. However, these adjustments will not be combined on the NavCompt Form 621 prepared for adjustments below the appropriation level. When funds outside the fleet accounting system are to be corrected the instructions contained in NavCompt Manual, par. 032506 will be followed for those funds.

(b) When Correct Accounting Classification is Not Known. When the correct accounting classification is not known, the erroneous charges (or credits) will be corrected in accordance with Navy Comptroller Manual, par. 032506.

★ c. Material Turned Into Store and Summary Credits. Credits for material turned into store (MTIS), retail loss allowances, and "A" and "C" Summary credits will be accounted for as refund transactions, with reductions to disbursement and expense accounts and corresponding increases to obligational and expense authority accounts. Since these transactions are not normally preceded nor matched with related unfilled orders, only validation for correct accounting classification is required.

(1) Ships' Propulsion Fuel. MTIS credits applicable to ships' propulsion fuel will be applied to the responsibility center level. For NCIS (Navy Cost Information System) reporting purposes, both the obligation and expense portions of the NAVCOMPT Form 2171 (and supporting register 10 cards) will be credited to the benefiting UIC cited in the refund expenditure. The below general ledger entry will be made:

Dr. Funds Disbursed (Account 1060)

Cr. Accounts Payable - U.S. Government Agencies
(Account 2010)

(2) Reimbursable OPTARs. MTIS credits and retail loss allowances applicable to reimbursable OPTARs will be applied to the applicable reimbursable order. For NCIS reporting purposes, both the obligation and expense portions of the NAVCOMPT Form 2171 (and supporting register 10 cards) will be credited to the UIC of the reimbursable OPTAR holder cited in the refund expenditure. The grantor of the reimbursable order will be reverse billed for the amount of these credits. The below general ledger entry will be made:

Dr. Funds Disbursed (Account 1060)

Cr. Uncommitted/Unobligated Authorizations
Reimbursable Program (Account 3212)

and

Dr. Expense Availability - Reimbursable Program
(Account 9952)

Cr. Cost of Work or Services for Others - Current
Year (Account 5010)

and

Dr. Accrued Expenditures/Expenses - Reimbursable Program
(Account 3320)

Cr. Accrued Expenditures/Expenses (Contra)
(Account 3311)

and

Dr. Income - Automatic - Intra-Appropriation (Account
4011, or if applicable, Account 4012, 4013, 4014,
4015, or 4016)

Cr. Accounts Receivable - Automatic - Billed -
Intra-Appropriations (Account 1111, or if
applicable, Account 1112, 1113, 1115, 1116,
or 1214)

(3) All Other Categories of Funds. MTIS credits, retail loss allowances and "A" Summary credits for other than ships' fuel or reimbursable OPTARs will be applied to the responsibility center level. Credits from "C" Summaries will be applied directly to the OPTAR identified as an OPTAR grant increase/procurement authority increase. For NCIS reporting purposes, both the obligation and expense portions of the NAVCOMPT Form 2171 (and supporting register 10 cards) will be credited to the benefiting UIC cited in the refund expenditure. The below general ledger entry will be made:

Dr. Funds Disbursed (Account 1060)

Cr. Uncommitted/Unobligated Authorizations -
Direct Program (Account 3211)

★ If recorded after the 12th report month, in lieu of Account 3211 credit Direct Unobligated Balance Available in Expired Accounts (Account 3280). Also for RA/TA Ship Overhaul funds statistical accounts 0968 Naval Shipyards - Gross Adjusted Obligations, 0969 Private Shipyards - Gross Adjusted Obligations or 0970 Ship Maintenance Other - Gross Adjusted Obligations will be credited in addition to account 3211/3280.

and

Dr. Expense Availability - Direct Program and
Military Personnel (Account 9951)

Cr. General Expenses - Other - Current Year
(Account 5321)

If recorded after the 12th report month, in lieu of Account 9951 debit Unexpensed Balance of Expired Account - Direct Program and Military Personnel (Account 9964). Also for MRP funds, in lieu of Account 5321 credit both General Expenses - Maintenance of Real Property Current Year (Account 5324) and statistical account MRP - Gross Adjusted Obligations 0949.

and

Dr. Accrued Expenditures/Expenses - Direct Program
(Account 3310)

Cr. Accrued Expenditures/Expenses (Contra)
(Account 3311)

d. General Ledger Entries. Except as provided in subpar. c for designated credit expenditures, the edited and corrected expenditures processed in accordance with subpars. a and b will be recorded to the General Ledger as follows: ★

1. debit expenditures citing transaction type code "1K" will be recorded as shown below (and reverse entries if the "1K" transactions are a net credit):

Dr. Travel Advances (Account 1512)

Cr. Funds Disbursed (Account 1060)

2. debit expenditures other than those described in subpar. 5c or those citing TTC "1K" will be recorded as shown below (and reverse entries if credit expenditures):

Dr. Unmatched Funds Disbursed (Account 1960)

Cr. Funds Disbursed (Account 1060)

The net change in the balance of Funds Disbursed (Account 1060) will be used in the preparation of the Reconciliation Report (Expenditures/Collections) (NavCompt Form 2036) prescribed in subpar. 3202-3.

e. Unmatched Expenditure File Control. Control procedures will be established to accurately maintain the value and document count of unmatched expenditure records at the OPTAR and operating budget levels both prior and subsequent to the periodic file updating performed before the monthly reconciliation with unfilled order (obligation) records. File maintenance procedures will be established to update the unmatched ★

expenditure record files by merging the prior month unmatched expenditure file with the current month expenditures. Expenditures with identical document numbers and ACRN (if applicable) will have a total of quantity (when applicable) and money value created for use in the reconciliation with obligations, but the identity of individual expenditures will be maintained. When quantity (when applicable) and money value of expenditures with identical document numbers and ACRN (when applicable) net to zero, these records may be deleted without effect on the total net value of expenditures.

★ 6. RECONCILIATION

a. Principles. The reconciliation of detail unfilled order (obligation) documents with expenditure documents will be performed at the latest practicable cut-off date so as to allow the financial reports to be as timely and accurate as possible. The following principles will apply in the reconciliation processing:

1. unmatched expenditures will be compared with unfilled order (obligation) documents by document number (and where applicable by ACRN) for matching prior to application of the threshold concept, except where specifically excluded;
2. expenditures citing open operating budgets and "-207" expenditures from Navy Stock Account (Class 207) ships citing their own and supported ships' operating targets are excluded from document matching and will be direct charged, liquidating an equal unfilled order (obligation) amount; lump sum administrative unfilled orders having been previously established;
3. to establish the sign (debit or credit) of a computed or threshold applied difference (obligation adjustment), the formula

"filled order plus the difference equals matched expenditure" is applicable. In the application of threshold, the transaction is comparable to matching the unfilled order (obligation) or unmatched expenditure document with a corresponding document of "zero" value;

4. when an unfilled order matches with an expenditure and the expenditure quantity is equal to or exceeds the unfilled order quantity (or the expenditure value is greater than the unfilled order (obligation value)), a variance (difference) will be computed to adjust the value of the unfilled order (obligation) to the value of the expenditure. If the difference (debit or credit) is \$500 or greater, the transaction will be held in suspense, pending validation by the fleet accounting office. Until validated, suspense transactions will not be listed (neither as matched nor unmatched) to an OPTAR holder for review. All transactions with a calculated difference greater than \$50 and all travel transactions regardless of value will be printed on the Summary Filled Order/Expenditure Difference Listing for review and validation by the OPTAR holder.
5. designated expenditures, i.e., all categories except open operating budgets, RA,TA, Ship Overhaul funds, MRP funds, and funded reimbursable funds for the first thirty two report months, (whether debit or credit) will be threshold charged or credited and processed as matched expenditures with a difference (obligation adjustment) equal to the expenditure value on the second monthly unsuccessful attempt to match an unfilled order (obligation) document. All such expenditures (other than travel transactions) with a value greater than \$50.00, and all travel expenditures (regardless

of value) will be printed on the Summary Filled Order/Expenditure Difference Listing for review and validation by the OPTAR holder;

6. designated unfilled orders (obligations) below \$50 which are still held as unmatched upon receipt of administrative cancellations will be processed as filled orders with credit differences in amounts equal to the value of the unfilled orders;
7. credit unfilled orders (obligations) following file maintenance will be processed as filled orders with debit differences in amounts equal to the value of the credit unfilled orders; only those greater than \$500 without a file maintenance summation code will be listed on the Excessive Difference Listing;
8. the remaining quantity and value of a below threshold debit unfilled order (original value \$50 or less) following partial matching with an expenditure (expenditure quantity is less than the unfilled order quantity) will be considered complete and processed as a filled order with a credit difference in an amount equal to the remaining value of the unfilled order;
9. the remaining quantity and value of an above threshold unfilled order (original value \$50.01 or greater) following partial matching with an expenditure (expenditure quantity is less than the unfilled order quantity) will be established as a partial unfilled order. When the expenditure value is equal to or exceeds the unfilled order value, a partial unfilled order will be established at "zero" value. The "zero" value partial order established will be removed from file during the third monthly reconciliation cycle. The "zero" value unfilled order will not be listed to the OPTAR holder on an Aged Unfilled Order

Listing. An exception to these procedures is that TR/MAC MVO (money value only) unfilled orders will remain in file throughout the life of the appropriation;

10. when the fund code of an expenditure differs from the fund code of the corresponding unfilled order which it matched, the fund code of the unfilled order will be used for expense element distribution of any difference calculated;
11. for open operating budgets, when the direct charged expenditures fiscal year to date exceed the amount of administratively established obligations, a difference (obligation adjustment) will be calculated in the month discovered and a reversal of this adjustment created and utilized in the following report month;
12. six months following the close of an appropriation fiscal year, the designated OPTARs/fund categories defined in par. 4100, will have the remaining unliquidated unfilled orders (obligations) summarized into a single money value only administrative obligation document and all expenditures received thereafter will be direct charged liquidating an equal value from the summary administrative obligation. Should expenditures be received after the summary administrative obligation has been reduced to zero, they will be direct charged with a difference (obligation adjustment) calculated. Any expenditures valued at \$500 or more which are received while these second 18 month procedures apply will be listed on the Prior Year Direct Charged Expenditures In Excess of \$500 Listing (see illustration 3-2).

b. Reconciliation Totals and Balancing

(1) Totals. During the reconciliation processing in accordance with the principles prescribed in subpar.

3103-6b

RPT SYM S234.18.08 PRIOR YEAR DIRECT CHARGED EXPENDITURES IN EXCESS OF \$500 FOR AUGUST 1971 PAGE 1

FY 71 EL 602D OB 57015 OH V58175

PROCESSED 09/14/72

DOCUMENT NO			FC	DOC	IS	ACT	ISS	BILL/SUP	AD	CCG	STOCK	NUMBER	QTY	AMOUNT	OPTAR HOLDER REMARKS
UIC	JD	SN		IC	RT	ID	DATE	VO	NO	U	I	FSC	FIIN		
V58175	10641202	BR	FB1			S9C	052	23179	YNSEEN	EA	2815	6612097	1	2,337.00	
- V58175	10873464	BC	ZJ1	000189	0092					IN	5960		1	2,410.00	
TOTAL		CH						RECORDS	2		AMOUNT		4,747.00		

3-164

Illustration 3-2

a, totals by operating budget will be accumulated and obtained upon completion as follows:

1. Unfilled Orders - represents the value of unfilled orders (unliquidated obligations) remaining on file after matching (including partial orders established);
2. Filled Orders - represents the value of matched unfilled orders (obligations), application of threshold to credit unfilled orders, unfilled orders administratively cancelled, and expenditures direct charged;
3. Differences - represents the value of unfilled order (obligation) adjustments computed during matching and adjustments applied under threshold for designated unfilled orders and unmatched expenditures;
4. Matched Expenditures - represents the value of expenditures matched with unfilled orders, threshold charged or direct charged expenditures;
5. Unmatched Expenditures - represents the value of unmatched expenditures on file, and equals the balance of the General Ledger Account 1960, Unmatched Funds Disbursed.

(2) Balancing. The reconciliation processing will be balanced, using the totals obtained in subpar. b(1) as follows:

1. Unfilled Orders plus Filled Orders minus "Direct Charged Expenditures" equals the beginning Unfilled Order file value;
2. Matched Expenditures plus Unmatched Expenditures equals the beginning Unmatched Expenditure file value;

3. Filled Orders plus Differences (with their plus or minus sign) equals Matched Expenditures.

Following balancing, the General Ledger entries will be made as prescribed in subpar. c.

c. General Ledger Entries. The reconciliation totals obtained and balanced in accordance with subpar. b will be recorded to the General Ledger for the applicable operating budget, using the following criteria:

- (1) Filled Order Total. If this total has a positive value, the amount will be posted as a debit to General Ledger Account 2010 or 2140, as applicable; if negative, a credit entry will be recorded.

★

- (2) Difference Total. If this total has a positive value the amount will be posted as a debit to general ledger account 3211, 3212, or 3280, as applicable, to general ledger account 5010, 5321, or 5324, as applicable, and if applicable (i.e., funded reimbursable) to general ledger account 1121, 1122, 1123, 1125, 1126, or 1214 and general ledger account 3311. The positive value amount will also be posted as a credit to general ledger account 3310 or 3320, as applicable, to general ledger account 9951 or 9952, or 9964 as applicable and if applicable (i.e., funded reimbursable) to general ledger account 4011, 4012, 4013, 4014, 4015, or 4016. When the difference total value is negative the above general ledger account entries will be reversed.

- (3) Matched Expenditure Total. If this total has a positive value, the amount will be posted as a credit to Account 1960. If the total has a negative value, the amount will be posted as a debit to Account 1960.

- (4) Unmatched Expenditure Total. Following the posting prescribed in item 3, this total will be compared with and should be equal to the balance of Account 1960.

d. Unmatched/Matched/Difference Listings. The result of the reconciliation processing and remaining unfilled order/unmatched expenditure files will be used to prepare the monthly and quarterly listings (including detail cards, where prescribed). Fleet accounting offices will establish control procedures to insure the timely return and internal processing upon receipt of the annotated listings (and/or detail cards). The listing formats, annotation procedures, and timeframes for return of the listings (and/or cards) are prescribed in Chapter 4, par. 4108.

7. MILITARY PERSONNEL

a. General. The principal objective of military personnel services costing is to provide financial control of total resource consumption through operating budgets.

b. Costing Criteria

(1) Applicability. Costing of military personnel services applies to components of the operating forces having military personnel assigned thereto for active duty and paid from Military Personnel Appropriations. Military personnel paid from Reserve Personnel Appropriations will also be reported and costed.

(2) Cut-off Date for Activity Assigned Personnel. Regardless of the effective date of change of strength accountability, military personnel assigned to a component of the operating forces as of the first day of a month will be costed to that component for the entire month.

(3) Costing. Military personnel will be costed to the appropriation, subhead, and operating budget which normally finances the operations of the component. Standard rates to be utilized in computing the costs of military personnel are prescribed in par. 4200.

(4) Personnel in Certain Classifications. Personnel in the following categories will be costed to the component to which normally assigned.

(a) Students and Trainees. Personnel engaged in on-the-job type training at their home station or when on temporary additional duty.

(b) Patients. Personnel undergoing treatment, care, or hospitalization and not dropped from activity strength reports.

(c) Prisoners. Personnel confined in stockades, brigs, etc., for 30 days or less, and not dropped from the activity strength report, including time awaiting trial and awaiting sentence.

(d) AWOL/Missing. Personnel AWOL/Missing for less than 30 days as of the report date.

★ (5) Precommissioning Units. Personnel assigned for duty to Precommissioning Units and to ships undergoing conversion will be costed to the activity having administrative responsibility for personnel of the precommissioning units and ships undergoing conversion.

★ (6) Decommissioned Ships. Personnel assigned for duty to ships decommissioned will be costed to the Fleet Commander in Chief to whom the ship was last assigned prior to decommissioning until all personnel are transferred and a final diary is submitted.

★ (7) Navy Security Group Detachments. Personnel assigned for duty to Navy Security Group Detachments aboard carriers, numbered fleet commanders and Fleet Air Reconnaissance Squadrons will be costed to the Fleet Commander in Chief to whom assigned for operations.

c. Responsibility

(1) Bureau of Naval Personnel. The Bureau of Naval Personnel (Central Operating Activity) is responsible for compiling the dollar cost of Navy military personnel assigned to the operating forces. Cost data reports will comprise separate totals for officer and enlisted personnel by ship or other component within the type or comparable command which has logistic support responsibility (operation and maintenance).

The basis for the compilation will be the Manpower and Personnel Management Information System (MAPMIS) data as of the first day of each month. Not later than the 1st day of the month following the report month, the Bureau of Naval Personnel will transmit the cost data applicable to all fleet accounting offices to the Navy Regional Finance Centers, Norfolk and San Diego, as appropriate. Subsequently as back-up, more detailed information, BUPERS will submit to Navy Regional Finance Centers, Norfolk and San Diego a Report of Personnel Cost Operational Forces Afloat and Aircraft Squadrons (MAPMIS Report No. F055-0010).

★

(2) Fleet Accounting Offices. The Navy Regional Finance Center, Norfolk or San Diego, will upon receipt of the military personnel cost data from the Bureau of Naval Personnel, segregate the data by accounting activity and transmit the data based on such segregation to the fleet accounting office concerned. Upon receipt by the applicable fleet accounting office, automatic authority will be taken up, the data expended in the NavCompt Form 2171 (and supporting register 10 cards) and the following general ledger entries made:

Dr. General Expenses - Military Personnel (Account 5310)

★

Cr. Military Personnel Services Applied (Account 9995)

Dr. Accrued Expenditures/Expenses (Contra)
(Account 3311)

Cr. Accrued Expenditures/Expenses - Military
Personnel (Account 3330)

Dr. Military Personnel Resources Available (Account 9991)

Cr. Budgeted Expense Availability - Military
Personnel (Account 9963)

- ★ The fleet commanders will be provided a copy of the MILPERS Edit and Balance Listing (RPT SYM R286.03.08B) and/or Military Cost Report (RPT SYM R286.07.08C) prepared each month by Navy Regional Finance Centers, Norfolk and San Diego. The Report of Personnel Cost Operational Forces Afloat and Aircraft Squadrons (MAPMIS Report No. F055-0010) received monthly from BUPERS will be provided fleet commanders/type commanders if requested. This report shows for each UIC the on board end of month strength by paygrade and military costs at standard rates by paygrade, total for officers and enlisted and overall UIC total.

(3) Reporting. The military personnel expense information applicable to Navy members and reported monthly by accounting activities for these forces must be identical to the data reported in subpar. (1) by BUPERS. This is essential to ensure that the COA is able to reconcile Navy military personnel expense to the military pay entitlements in the MPN appropriation. Military personnel expense for personnel of another DOD component assigned to the operating forces will be obtained from the fleet commanders. It is assumed that other service personnel will be assigned to a relatively small number of activities in the operating forces. Since BUPERS does not have information concerning these personnel, a special report is necessary. This report, on a separate NavCompt Form 2182 marked "Operating Forces - Other Military Service Personnel," will ensure feed-back information for the COA to coordinate military personnel expense information with other DOD components. This report will include Army, Air Force, and Marine Corps personnel. The numbers and costs of Army and/or Air Force personnel reported on the special NavCompt Form 2182 will be nonadd items, i.e., these costs will not be included in NavCompt Form 2199, Budget Classification/Functional Category/Expense Report (NavCompt Form 2171), or other financial reports and no general ledger entry will be made for them. However, the Marine Corps personnel costs reported on this special NavCompt Form 2182 will be included in the NavCompt Forms 2199 and 2171 of reporting activities and the general ledger entry described above recorded.

8. RESOURCES APPLIED (PRIOR YEAR) AND (STATISTICAL) ★

a. Resources Applied (Statistical). Fleet accounting offices receiving statistical (non-chargeable) summaries in accordance with par. 6106 will process these reports in order to provide for the proper application of all expenses incurred to the benefiting operating unit (cost center). When the transferring (or performing) operating unit and the benefiting unit are funded from the same operating budget, applicable debit and credit adjustments, by unit identification codes, on the Budget Classification/Functional Category/Expense Report (NavCompt Form 2171) and the statistical section of the Obligation/Expenditure Detail Report only are required. The Ship/Staff Status Report (see subpar. 3202-4) will not be adjusted since the transactions are not registered in the Navy disbursement system and fund transfers are not involved. However, when the transferring (or performing) unit and benefiting unit are funded from different operating budgets, the following General Ledger entries are required in order to maintain General Ledger Account 3311 and the NavCompt Form 2171 in balance:

1. General Ledger applicable to the operating budget funding the benefiting unit:

Dr. Resources Applied - Statistical (Contra)
(Account 9980)

Cr. Resources Applied - Statistical (Account 9970)

Dr. General Expense - Other - Current Year (Account 5321)

Cr. Expense Availability - Direct Program and
Military Personnel (Account 9951)

Dr. Accrued Expenditures/Expenses - Contra (Account 3311)

Cr. Accrued Expenditures/Expenses - Direct Program
(Account 3310)

2. General Ledger applicable to the operating budget funding the transferring unit:

Dr. Resources Applied - Statistical (Account 9970)

Cr. Resources Applied - Statistical (Contra)
(Account 9980)

Dr. Expense Availability - Direct Program and
Military Personnel (Account 9951)

Cr. General Expense - Other - Current Year
(Account 5321)

Dr. Accrued Expenditures/Expenses - Direct Program
(Account 3310)

Cr. Accrued Expenditures/Expenses - Contra
(Account 3311)

In the event that the statistical expenses (debit or credit) involving different operating budgets also involve different fleet accounting offices, the office receiving the summary will transmit the applicable portion of the transaction to the fleet accounting office concerned for expense recording.

b. Prior Year Resources Applied. The value of accrued expenses reported by Navy shipyards, supervisors of shipbuilding, and other activities performing ship fleet maintenance (RA/TA and Overhaul) citing the two prior fiscal years will establish an accounts payable in the applicable prior fiscal year and will be expensed in the current fiscal year as prior year resources applied, as follows:

1. Current Fiscal Year General Ledger:

Dr. General Expenses - Other - Prior Year 1st
(Account 5322) or General Expenses - Other -
Prior Year 2nd (Account 5323) as applicable

Cr. Expense Availability - Direct Program
and Military Personnel (Account 9951)

Dr. Accrued Expenditures/Expenses - Contra (Account 3311)

Cr. Accrued Expenditures/Expenses - Direct Program (Account 3310)

2. Prior Fiscal Year General Ledger:

Dr. Undelivered Orders/Outstanding Obligations - Direct Program - Other (Account 3231)

Cr. Accounts Payable - U.S. Government agencies (Account 2010) or Accounts Payable - Public - Other (Account 2140) as identified by fund code

9. REIMBURSABLE ORDERS

★

a. General. Each order accepted authorizing reimbursable operations constitutes an increase to the resources available to the responsibility center. The activity receiving the order will acknowledge acceptance thereof by letter or signed acceptance on a copy of the order. Acknowledgment of acceptance or non-acceptance will be forwarded within 5 working days after receipt of the order. The accepted order will show the total amount of the order. Upon acceptance of the order, a copy of the order will be forwarded to the fleet accounting office performing accounting for the operating budget holder. When both parties agree to a fixed price on a reimbursable order, the fixed price will be for the total of the order minus the military services portion, if applicable.

b. Identification. A reimbursable control code (RCC) will be assigned to each accepted reimbursable order to identify the customer, his reimbursable order number, the full accounting classification data chargeable and any other data necessary for subsequent billing. Normally, within the simplified structure of the Fleet Accounting System an accepted reimbursable order will cite only one line of accounting data to be billed. However, in the event a single reimbursable order cites two or more different accounting lines, and the operating budget holder performing the work or services agrees to the further breakout, a separate

reimbursable control code (RCC) and separate reimbursable OPTARs must be assigned for each different accounting line to be charged. This is whether the work or services is to be performed by a single or several activities (cost centers). Within the Fleet Accounting System, reimbursable orders will not be accepted by a type commander (i.e., operating budget holder) when the type commander (or his OPTAR holders) will perform the work or services under more than one operating budget. A reimbursable order which requires the acceptor to perform work or services from more than one operating budget will be returned and the grantor requested to prepare separate reimbursable orders for each operating budget to be utilized by the performer. In accordance with NavCompt Manual, par. 026100, when billings are made for reimbursable work or services, the accounting data to receive the reimbursement credit must cite the applicable 1 character reimbursement source code (RSC) as the third character of the object class. The applicable reimbursement source code is determined based upon the relationship between the funds utilized to perform the reimbursable work or service and the funds ultimately chargeable (normally the funds to be billed on the reimbursable order accepted) as described in NavCompt Manual, par. 026101 and below.

REIMBURSEMENT SOURCE
CODE

BILLABLE FUNDS

1	Intra-appropriation (i.e., the appropriation performing the work or services is the same as the appropriation to be billed)
3	Other Government Appropriations
8	Federal Trust Fund Accounts
6	Non-Federal Sources
D	MAE (i.e., 17-11_1080.____)
A	Off-Budget Federal Agencies (i.e., those listed in NavCompt Manual, par. 026102)

c. General Ledger Posting of Reimbursable Orders Received. Accepted reimbursable orders received will be posted to the General Ledger and subsidiary records as follows:

Dr. Reimbursable Orders Received - Automatic - Intra-Appropriation (Account 1811) (or if applicable Account 1812, 1813, 1814, 1815, or 1816)

Cr. Uncommitted/Unobligated Authorizations - Reimbursable Program (Account 3212)

and

Dr. Expense Availability - Reimbursable Program (Account 9952)

Cr. Budgeted Expense Availability - Reimbursable Program (Account 9962)

d. Fiscal Year End Closing and Adjusting Entries.
(See subpar. 3106-3.)

e. Reimbursable Work Completed Prior to Fiscal Year End. After the preparation of the final billing, the following entry will be made in the General Ledger and subsidiary records for the amount of the cancelled portion of the reimbursable order:

Dr. Budgeted Expense Availability - Reimbursable Program (Account 9962)

Cr. Expense Availability - Reimbursable Program (Account 9952)

and

Dr. Uncommitted/Unobligated Authorizations - Reimbursable Program (Account 3212)

Cr. Reimbursable Orders Received - Automatic - Intra-appropriation (Account 1811) or if applicable (Account 1812, 1813, 1814, 1815, or 1816)

f. Billing for Reimbursable Work. Preparation of Voucher for Transfers Between Appropriations and/or Funds (Standard Form 1080) will be based upon "matched expenditures" less "MTIS credits" for the first 32 months of the performing appropriation. In the 33rd month, in accordance with subpar. 032501-1b(1) of the NavCompt Manual, the Standard Form 1080 billing will be based upon Matched Expenditures, Threshold Charged Unmatched Expenditures, end of month unliquidated obligations, less MTIS. Following the 33rd report month the billing will be based upon the applicable reimbursable orders' portion of increased use of reimbursable obligational authority, or reverse billing based upon decreased use of reimbursable obligational authority (e.g., reimbursable OPTAR unfilled order cancellations or credit reconciliation "differences"). If a reimbursable order is billed for an amount larger than the cumulative accepted price, a R.S. 3679 violation may occur. Therefore before billings are sent and entries to the Accounts Receivable - Billed general ledger accounts are made, the fleet accounting office will ensure that the cumulative amount(s) billed (including any billings resulting from funded reimbursable authority moved forward to succeeding fiscal years) do not exceed the cumulative accepted price of the reimbursable order (including all amendments).

3104 PREPARATION OF REPORT ON REIMBURSABLE ORDERS

★ 1. SUBMISSION DATE

a. Reimbursable Orders Received, Citing Appropriations Other Than RDT&E,N

1. an original and one copy of the NavCompt Form 2193 will be submitted to the grantor of the order at the end of each month for the last three months of the fiscal year (July, August, and September for Fiscal Year 1977 and subsequent fiscal years) unless specifically exempted by the grantor. One copy will be prepared and submitted to the performing operating budget holder;

2. grantors of reimbursable orders may request submission of a NavCompt Form 2193 on a monthly, or a quarterly basis, however, neither are mandatory except during the last three months of the fiscal year (see item 1 above);
3. except for the fiscal year-end report (September for Fiscal Year 1977 and subsequent fiscal years), the NavCompt Form 2193 will be prepared in time to reach the grantor of the order and the performing operating budget holder by the 20th calendar day of the month following the report period. The fiscal year-end report (September for Fiscal Year 1977 and subsequent fiscal years) will be prepared in time to reach the grantor in accordance with dates established in year-end closing instructions; and
4. when all work or services under the order have been completed and total costs are known, a final NavCompt Form 2193 will be forwarded directly to the grantor on or prior to the date the final billing is prepared.

NOTE: The final billing must be forwarded for payment in the same accounting month as reported on the final NavCompt Form 2193.

b. Reimbursable Orders Received, Citing the RDT&E,N Appropriation

1. an original and two copies of the NavCompt Form 2193 will be submitted to the grantor of the reimbursable order on a monthly basis, in time to reach the grantor by the 20th calendar day of the month following the report period. One copy will be prepared for the performing operating budget holder. The fiscal year-end report (September for Fiscal Year 1977 and subsequent fiscal years) will be prepared in time to reach the grantor in accordance with dates established in year-end closing instructions; and

2. when all work or services under the order have been completed and total costs are known, a final NavCompt Form 2193 will be forwarded directly to the grantor on or prior to the date the final billing is prepared.

NOTE: The final billing must be forwarded for payment in the same accounting month as reported on the final NavCompt Form 2193.

2. PREPARATION OF NAVCOMPT FORM 2193

a. Heading Entries. Heading entries will be made as prescribed below:

(1) From. Name and address of the authorization accounting activity of the performing activity.

(2) UIC. UIC number of authorization accounting activity.

(3) To. Name and address of the activity that is grantor of the funds.

(4) For Period Ending. Insert end-of-month date for period being reported.

(5) For. Name and address of the performing operating budget holder.

(6) UIC. UIC number of the performing operating budget holder.

(7) Reporting Fiscal Officer. The name, rank or title of the designated individual assigned responsibility for preparation of the report.

(8) Appropriation. Insert the appropriation symbol of the funds cited on the reimbursable order.

(9) Subhead. Insert the subhead number cited on the reimbursable order.

(10) Program Element/Budget Project No. Insert the program element or budget project number, as applicable, cited on the reimbursable order. (When the RDT&E,N appropriation is cited the program element identification is contained in the first two digits of the property accounting activity/auxiliary cost code field of the reimbursable order accounting classification data). Always cite "00" when reimbursable order does not specifically cite a program element or budget project.

(11) UIC or Allotment Number. Insert operating budget holders UIC or allotment number cited on reimbursable order.

(12) Reimbursable Order Number. Insert reimbursable order number.

b. Columnar Entries. Columnar entries will be made as prescribed below: ★

(1) Column (1) - Description. The applicable information will be entered in this column in accordance with the following:

1. when an operating budget or allotment cited for reimbursement is applicable to other than the RDT&E,N appropriation, the specific job order number, cost code, or cost category will be listed; and
2. when the RDT&E,N appropriation is cited, the research and development project number and task area number will be listed for each reimbursable order. (The research and development project number is contained in the last four digits of the property accounting activity/auxiliary cost code field of orders citing RDT&E,N funds. The task area number is identified in the first three digits of the cost code field.)

(2) Columns (2), (3), and (4) - Total Amount Authorized. Each authorized amount will require three items of information. For the initial report, column (2) is the amount cited in the reimbursable order and for the second and subsequent reports, the amount in column (4) of the previous report (which may include authorized local adjustments) will be inserted in column (2). Column (3) will reflect the amount of increases or decreases effected locally during the reported period, as well as increases or decreases effected by the grantor of the order. Local adjustments provide the grantor of the reimbursable order the basis for initiating action to update his financial records. Column (4) is the net result of adding columns (2) and (3) (treating decreases as minus amounts). The amount in column (4) will be equal to the FUNDS AUTHORIZED dollar amount as shown in the Ship/Staff Status Report(s), Squadron/Staff Status Report(s) (or equivalent).

(3) Column (5) - Total Accrued Expenditures. The amount shown in this column will be the total amount of expense accrued applicable to the reimbursable order. Since within the Fleet Accounting System funded reimbursable transactions are simultaneously expensed and obligated, the amount in this column will also equal the amount of gross adjusted obligations which have occurred applicable to the reimbursable order and will balance to the amount(s) shown for the reimbursable order in the GROSS ADJ UNFILLED ORDERS column of the applicable Ship/Staff Status Report(s), Squadron/Staff Status Report(s) (or equivalent).

(4) Column (6) - Unexpended Balance. Enter the result of subtracting the column (5) amount from the column (4) amount. This will represent the amount of funded reimbursable obligational authority (and reimbursable expense authority) received to perform the work or services which has not yet been utilized.

(5) Column (7) - Outstanding Obligations. Since funded reimbursable transactions are simultaneously expensed and obligated in the Fleet Accounting System, this column will be zero.

(6) Column (8) - Unobligated Balance. Enter the amount contained in column (6), which is the amount of funded reimbursable obligational authority (and reimbursable expense authority) received to perform the work or services which has not yet been utilized.

(7) Column (9) - Remarks. If the operating budget holder provides narrative data on the status of the reimbursable order or the percentage of physical completion, this data will be shown in this column (or given in a separate attachment referred to in this column). If the funds are known to be in excess of requirements prior to completion of the order, the amount of the excess will be identified in this column. In the month in which the final billing is made, "FINAL" will be reported in this column. Upon receipt of the final report, the grantor of the reimbursable order will recapture unused funds remaining in the order by reducing the amount of the reimbursable order by the amount of excess unused funds.

3. REIMBURSABLE ORDERS CONTINUING WORK OR SERVICES IN SUBSEQUENT FISCAL YEARS. When funded reimbursable work or services applicable to a single reimbursable order is performed in more than one fiscal year, one NavCompt Form 2193 will be prepared and submitted providing status on the reimbursable order. ★

3105 TRAVEL ADVANCES ★

Travel advances for military temporary additional duty (TAD), civilian temporary duty (TDY), civilian permanent change-of-station (PCS) travel and training in non-Government facilities are funded from the operating budget which funds the operation and maintenance of the travelers' organization. The accounting classification for the travel advance will be the same as cited on the travel order, except that the transaction type code (the 7th element) will always cite "1K" instead of the "2D" cited on the travel order. The granting of the travel advance and the procedures for collection (liquidation) of the advance is accomplished in accordance with the procedures in NavCompt Manual, par. 032106 and the Navy Travel Instruction. The travel advance expenditures (and collections) will not be used to

liquidate obligations in the monthly reconciliation. Travel advances will be separated and summarized to make the following general ledger entry:

Dr. Travel Advances (Account 1512)

Cr. Funds Disbursed (Account 1060)

This entry is reversed for collections of travel advances. The travel advance expenditures and collections are kept in a separate file which is used monthly to prepare the Report of Travel Advances Outstanding prescribed in subpar. 3203-8.

3106 YEAR-END CLOSING PROCEDURES

1. GENERAL. During the fourth quarter of each fiscal year NAVCOMPT will issue a fiscal year-end closing notice which will establish closing dates, additional reporting requirements, and reporting deadlines for the year-end reports. This paragraph outlines the basic concepts for adjusting and closing entries to the general ledger.

2. BASIC CONCEPTS. The unobligated direct new obligational authority (NOA) balance in account 3211 for the expiring fiscal year will be returned to the operating budget grantor and simultaneously closed into Account 3280. Obligational authority may be recouped from the grantor for authorized adjustments equal to the balance in Account 3280.

- ★ Since military personnel expense authority is taken up only as it is used, there will be no unused military personnel expense authority to revert and no adjusting/closing entry for military personnel expense.

The unexpensed balance of the direct expense availability in Account 9951 will be returned to the grantor and simultaneously closed into Account 9964 "Unexpensed Balance of Expired Account - Direct Program and Military Personnel." The unexpensed portion at fiscal year-end and subsequent adjustments may be recouped for authorized adjustments equal to Account 9964 balance.

The unobligated balances of reimbursable orders at fiscal year-end will be returned to the grantors if the orders expire at fiscal year-end; if the orders are continuing orders the unobligated balance will be used to establish reimbursable resources (expense and obligation) in the subsequent fiscal year general ledger.

A separate general ledger will be maintained for each operating budget, however for 1977 and subsequent fiscal years a separate general ledger will not be maintained for the direct program and the funded reimbursable program.

Separate NavCompt Forms 2199 will be required to report transactions for each operating budget general ledger maintained.

When a prior year obligation (and expense) is paid in the current fiscal year for a greater or a lesser amount than originally obligated (and expensed), an obligation (and expense) adjustment will be made in the prior fiscal year general ledger operating budget (where originally obligated). An exception to this is the RA/TA Ship Overhaul funds, which will have the obligation adjustment(s) (cancellations) always recorded on the prior year general ledger (where originally obligated) and the expense will always be recorded to the fiscal year operating budget current when the expense occurred (is recorded).

Prior fiscal year general ledgers will be considered closed when all transactions have been liquidated, cancelled or adjusted to zero (including travel advances summarized in account 1512). A final NavCompt Form 2199 will be prepared in accordance with subpar. 3202-2i.

3. ADJUSTING/CLOSING ENTRIES. The reimbursable obligational and expense authority remaining unused as of the fiscal year-end, which were established as a result of reimbursable orders funded, from a Project Order (NavCompt Form 2053), from a continuing appropriation, or in the absence of agreement otherwise from Off-Budget Federal Agencies, Non-Federal Sources or Trust Fund Accounts, will be reduced to zero on the expiring

operating budget and reestablished in the new current fiscal year operating budget. These resources are required for obligations and expenses of authorized reimbursable work to be performed in the subsequent (new current) fiscal year. The following ledger entry will be made on the expiring operating budget ledger and will be reversed on the subsequent fiscal years' general ledger.

Dr. Budgeted Expense Availability - Reimbursable Program (Account 9962)

Cr. Expense Availability - Reimbursable Program (Account 9952)

and

Dr. Uncommitted/Unobligated Authorizations - Reimbursable Program (Account 3212)

Cr. Reimbursable Orders Received - Automatic - Intra-appropriation (Account 1811 or Accounts 1812, 1813, 1814, 1815, or 1816, as applicable).

Any reimbursable obligation and expense authority remaining unused as of the fiscal year-end, which were funded from an annual appropriation (excluding project orders) which had not been recouped by reimbursable order amendment will be reverted to the grantor by the following general ledger entry:

Dr. Uncommitted/Unobligated Authorizations - Reimbursable Program (Account 3212)

Cr. Reimbursable Orders Received - Automatic - Intra-appropriation (Account 1811 or Accounts 1812, 1813, 1814, 1815, or 1816, as applicable)

and

Dr. Budgeted Expense Availability - Reimbursable Program (Account 9962)

Cr. Expense Availability - Reimbursable Program (Account 9952)

The NOA unobligated balance of the operating budget as shown by account 3211 balance will be reverted (returned) to the grantor of the operating budget by the following entry:

Dr. Uncommitted/Unobligated Authorizations - Direct Program (Account 3211)

Cr. Direct Unobligated Balance Available in Expired Accounts (Account 3280)

The unused balance of the expense availability (Direct Program) is returned to the grantor by the following entry:

Dr. Unexpensed Balance of Expired Account - Direct Program and Military Personnel (Account 9964)

Cr. Expense Availability - Direct Program and Military Personnel (Account 9951)

PART C: REPORTING PROCEDURES

3200 PURPOSE

The General Ledger and subsidiary records prescribed in par. 3100 for each approved operating budget are the basis for accumulating and summarizing transactions prior to preparation of financial reports. The financial reports for operating budgets are designed to meet the requirements of both the approving command and higher authority by providing the following information:

1. unfilled orders (obligations) and expenses incurred;
2. transactions relating to reimbursable orders accepted;
3. resources available;
4. responsibility and cost center performance for comparative analysis; and
5. input to major claimant accounting records.

3201 RESPONSIBILITY

The Navy Regional Finance Centers, Norfolk and San Diego, the Fleet Aviation Accounting Offices, Atlantic and Pacific, and the Naval Construction Battalion Center, Port Hueneme, are responsible, in accordance with par. 1004, for accounting and reporting for designated operating budgets. These activities will prepare and submit the financial and/or management reports as prescribed in this Part.

★ 3202 FINANCIAL REPORTS

1. GENERAL. The Navy Regional Finance Centers, Norfolk and San Diego, Fleet Aviation Accounting Offices, Atlantic and Pacific and Naval Construction Battalion Center, Port Hueneme will prepare and submit the financial reports prescribed in subpars. 2, 3, 5, 7, 9, 10, and 11.

The Navy Regional Finance Centers will additionally prepare the reports prescribed in subpars. 4, 6, and 8. The Fleet Aviation Accounting Offices will also prepare the report prescribed in subpar. 12. See pars. 3303 and 3204 for additional reporting requirements. Reporting dates contained herein may be modified for report months September and October by separate Navy Controller instructions.

2. TRIAL BALANCE REPORT (NAVCOMPT FORM 2199) ★

a. General. The Trial Balance Report (NavCompt Form 2199) is the major and principle monthly report used to report on the financial status of the responsibility center operating budget funds (both direct and funded reimbursable). This report (with its supporting EAM Register 71 data cards) and the NavCompt Form 2171 also provide the primary source with which the major claimant (e.g., fleet commander) performs subhead Administering Office accounting as prescribed in Financial Management of Resources, Operation and Maintenance (Departmental Level) (NAVSO P-3014-1). The fleet accounting offices will prepare a separate Trial Balance Report (NavCompt Form 2199) for each responsibility center operating budget they are assigned as the authorization accounting activity (AAA). The direct program funds and funded reimbursable program funds are reported on one combined NavCompt Form 2199. Illustration 3-3 provides an example of a typical mechanized NavCompt Form 2199 prepared to report on the funds within the Fleet Accounting System. The NavCompt Form 2199 replaces the need to prepare the following reports applicable to FY 1977 and subsequent funds:

1. Expense Operating Budget Financial Report (NavCompt Form 2170);
2. Funded Accounts Receivable Report (NavCompt Form 2029); and
3. Unfunded Accounts Receivable Report (NavCompt Form 2027).

b. Importance of Report. The most important figure on the NavCompt Form 2199, which is of paramount interest to financial managers, is the current month balance of general ledger account 3211 - Uncommitted/Unobligated Authorizations - Direct Program. This represents to fund managers the unused balance of resources (i.e., direct obligational authority) received fiscal year to date (FYTD) from which the assigned programs must be supported. If this figure were to be reduced to a debit balance, this would indicate an apparent violation of Section 3679 of the Revised Statutes as amended (31 U.S.C. 665). In accordance with NavCompt Manual, paragraph 032011, this would require the fiscal office to prepare a statement of facts and the commanding officer of the operating budget holder to initiate an investigation and prepare a violation report to be forwarded through command channels to the Comptroller of the Navy. The review at each echelon weighs the facts of the individual case to determine whether the disciplinary action administered or recommended is appropriate. Such a violation report would be the basis for a Comptroller of the Navy violation report which would be forwarded by the Secretary of the Navy (sometimes by the Comptroller for the Secretary of the Navy) to the Department of Defense to be forwarded to the Office of Management and Budget for transmission to the President and both houses of Congress. In order to emphasize the importance of the balance of general ledger account 3211, subsection (i)(1) of R.S. 3679 (published as Appendix A in NavCompt Manual, Volume 2) is quoted below:

(i)(1) In addition to any penalty or liability under other law, any officer or employee of the United States who shall violate subsection (a), (b), or (h) of this section shall be subjected to appropriate administrative discipline, including, when circumstances warrant, suspension from duty without pay or removal from office; and any officer or employee of the United States who shall knowingly and willfully violate subsection (a), (b), or (h) of this section shall, upon conviction, be fined not more than \$5,000 or imprisoned for not more than two years, or both.

General ledger account 3212 - Uncommitted/Unobligated Authorizations - Reimbursable Program, shows the unused funded reimbursable program obligational authority equivalent to general ledger account 3211 in the direct program. However, since the R.S. 3679 applies at the individual accepted reimbursable order level, the reimbursable order portion of the Ship/Staff Status Report, Air/Staff Status Report (or equivalent report) and subsidiary reimbursable billing records are the appropriate control media for funded reimbursable obligational authority.

At the fiscal year-end (end of the 12th month of an appropriation) the balance of general ledger account 3211 is transferred into general ledger account 3280, Direct Unobligated Balance Available in Expired Accounts, and thereafter this account represents the amount of direct obligational authority available for obligation adjustments

c. Description

(1) Heading. Information in the heading of the report will include the report title, page number, data processing report symbol (assigned by ADP design activity), month and year of the report month (including last day of report month), the fiscal year, appropriation, expense limitation, operating budget, operating budget suffix and the fleet accounting office (or DP support activity) process date. The heading will also contain the name, address and UIC of the fleet accounting office (labeled "FROM:"), the operating budget holder (labeled "FOR:"), and AAA of the major claimant (labeled "TO:") and the major claimant, e.g., fleet commander, (labeled "FOR:").

(2) Columnar Data. The columnar headings of the Trial Balance Report and description of the data listed thereunder are as follows:

ACCOUNT NUMBER AND TITLE

(1)

This column shows the general ledger account titles (in abbreviated form) and account numbers-(both detail and summary accounts), and the statistical account titles and account numbers. Major general ledger

account category headings and total lines will also be identified in this column.

BALANCES	-	PRIOR MONTH
DEBIT		CREDIT
(2)		(3)

The amounts reported in columns (2) and (3) for detail and summary accounts and total lines will be the amounts reported in the previous report month's Trial Balance Report in "BALANCE CURRENT MONTH" column (4) or (5).

BALANCES	-	CURRENT MONTH
DEBIT		CREDIT
(4)		(5)

The amounts reported are the month end balances of each detail and summary general ledger and statistical account and applicable totals.

CHANGES	-	FOR PERIOD
DEBIT		CREDIT
(6)		(7)

The amounts reported for each detail and summary general ledger and statistical account in these columns will be obtained by subtracting the "PRIOR MONTH" amount from the "CURRENT MONTH" amount for each detail and summary account. The total lines will be calculated in the same manner. The amount shown in column (6) or (7) added to the amount shown in column (2) or (3) will equal the amount shown in column (4) or (5) for any given detail or summary account or total line. Therefore, the amounts shown in column (6) or (7) represent the net change in the report month for the detail or summary account or total line identified in column (1).

d. Report Sequence and Totals. All general ledger accounts (both detail and summary) will be printed in their account number sequence, within their major category grouping. Statistical accounts will be printed in their account number sequence following the "GRAND TOTAL." Identifying headings and totals will be given for each major general ledger account category and specified total as follows:

<u>Heading and Total ID</u>	<u>Account Numbers</u>
ASSETS	
TOTAL ASSETS	1000 thru 1999
LIABILITIES	
TOTAL LIABILITIES	2000 thru 2999
INVESTMENTS	
TOTAL INVESTMENTS	3000 thru 3999
INCOME	
TOTAL INCOME	4000 thru 4999
EXPENSES	
TOTAL EXPENSES	5000 thru 5999
MEMORANDUM/BUDGETARY	
TOTAL MEMORANDUM/BUDGETARY	9000 thru 9999
GRAND TOTAL	
STATISTICAL	
TOTAL STATISTICAL	0900 thru 0999

Summary accounts will have a single asterisk ("*") printed following the account title (approximately the 41st print position). The major category total lines and the GRAND TOTAL line will have a double asterisk (***) printed following their identification (approximately the 41st and 42nd print positions). Detail and summary general ledger and statistical accounts will not have their title and account number printed if they have a zero balance in both the prior month and the current month. The GRAND TOTAL and major category totals will be composed of the sum of the detail account amounts shown in columns (2) through (7), but will exclude the "summary accounts."

e. Distribution. The original and one copy of each report months' Trial Balance Report (NavCompt Form 2199) will be submitted to the major claimant (e.g., fleet commander) and in any case when the

major claimant does not perform his own subhead Administering Office accounting, one copy will be provided to the accounting activity performing the major claimant level accounting. A copy will also be provided to the responsibility center operating budget holder and if the expense limitation holder is other than the major claimant or operating budget holder, then a copy will be provided to the expense limitation holder. A copy of the NavCompt Form 2199 will be retained in the fleet accounting office official accounting records. Each NavCompt Form 2199 submitted will contain a certification (statement shown in illustration 3-3) of a responsible official of the fleet accounting office.

f. Submission Date. Fleet accounting offices will submit the Trial Balance Report (NavCompt Form 2199) in sufficient time to reach claimants no later than the 13th calendar day of the month following the report month. Should a fleet accounting office ever be unable to submit the NavCompt Form 2199 and supporting Register 71 data in time to be received by the claimant by this date (or other date authorized by NavCompt instruction), a message report of this fact must be submitted. The message will be submitted to all recipients of the NavCompt Form 2199 and will additionally include NavAcctg-FinCen, CNO, and NavCompt as info addressees. The message should state the date the report is expected to be received and the reason for the delay.

g. Message Format. Messages should only be utilized when absolutely necessary and will not alleviate the responsibility for the submission of hard copy report nor will messages be used as a reason to delay hard copy submission. The uniform message format for the NavCompt Form 2199 is prescribed in NAVSO P-3006, subpar. 601-9.

h. Supporting Register 71. A register 71 listing and supporting tabulating cards (both detail cards and control card) will be submitted to the claimant in support of each NavCompt Form 2199 in accordance with NAVSO P-3006, subpar. 601-4e. Where practicable and agreeable with the recipient claimant, ADP magnetic tape or AUTODIN may be utilized in lieu of mailing EAM

cards. A detail register 71 tabulating card will be prepared for each detail general ledger account and each statistical account (but not summary accounts) reported in the NavCompt Form 2199. In calculating the "hash total" for preparation of the control card, the account number of all detail general ledger accounts and statistical accounts will be added, including those reported with a current month balance, but with no change for the report month. Fleet accounting offices may optionally have this hash total printed as footnote information on the actual NavCompt Form 2199 in the following suggested format:

* DENOTES SUMMARY ACCOUNT

** DENOTES TOTAL LINE DATA

DETAIL ACCOUNT NUMBER HASH TOTAL EQUAL 9,999,999

i. Final Reporting. A final report may be submitted after the close of the chargeable fiscal year, when all accrued liabilities, travel advances and unfilled orders have been liquidated, cancelled, or adjusted to zero and there are no unmatched expenditures. The following footnote will be inserted on the final report:

"Final Report; all work completed; no unliquidated accrued liabilities, travel advances, unfilled orders nor unmatched expenditures."

If accrued liabilities (accounts payable), travel advances, or unfilled orders have not been liquidated at the close of the fiscal year when an appropriation lapses, a final report will be submitted at that time. Chief of Naval Operations will liquidate any unliquidated obligations under lapsed appropriations. The final report will be annotated with the following footnote:

"Final Report; all work completed, unliquidated accrued liabilities, travel advances and unfilled orders in the amount of \$_____ pertain to lapsed appropriations to be liquidated against the successor appropriation."

DP XXX.XX.XX

TRIAL BALANCE REPORT NAVCOMPT FORM 2199

PAGE 1

FOR PERIOD ENDING 31 December 1976

FROM: 60951
NAVREGFINCEN
NORFOLK, VA 23511FOR: 53825
COMNAVSURFLANT
NORFOLK, VA 23511TO: 00060
CINCLANTFLT
NORFOLK, VA 23511FOR: 00060
CINCLANTFLT
NORFOLK, VA 23511

FY 77 APPN 1804 EL 602S OB 53825

DP RUN DATE 01/09/77

ACCOUNT NUMBER AND TITLE (1)	BALANCES - DEBIT (2)	PRIOR MONTH CREDIT (3)	BALANCES - DEBIT (4)	CURRENT MONTH CREDIT (5)	CHANGES - DEBIT (6)	FOR PERIOD CREDIT (7)
ASSETS						
1031 OB AUTHORIZED	40,746,000.00		40,746,000.00			
1040 FUNDS COLLECTED AUTO *			4,318.45		4,318.45	
1041 FUNDS COLLECTED AUTO INTRA APPN			431.85		431.85	
1042 FUNDS COLLECTED AUTO O GOV APPN			3,886.60		3,886.60	
1060 FUNDS DISBURSED		1,914,309.56		12,053,200.36		10,138,890.80
1100 ACCT REC U S GOV *	138,275.76		408,441.05		270,165.29	
1110 ACCT REC AUTO BILLED U S GOV *	4,318.45		26,858.15		22,539.70	
1111 ACCT REC AUTO BILLED INTRA APPN	431.85		2,685.82		2,253.97	
1112 ACCT REC AUTO BILLED O GOV APPN	3,886.60		24,172.33		20,285.73	
1120 ACCT REC AUTO UNBILLED U S GOV *	133,957.31		381,582.90		247,625.59	
1121 ACCT REC AUTO UNBILLED INTRA APPN	13,395.73		38,158.29		24,762.56	
1122 ACCT REC AUTO UNBILLED O GOV APPN	120,561.58		343,424.61		222,863.03	
1512 TRAVEL ADVANCES	46,281.87		135,089.12		88,807.25	
1810 REIMB ORDER REC AUTO *	552,331.80		568,166.70		15,834.90	
1811 REIMB ORDER REC AUTO INTRA APPN	48,700.00		49,401.00		701.00	
1812 REIMB ORDER REC AUTO O GOV APPN	503,631.80		518,765.70		15,133.90	
1960 UNMATCHED FUNDS DISBURSED	248,449.93		559,180.65		310,730.72	
TOTAL ASSETS **	39,817,029.80		30,367,995.61			9,449,034.19
LIABILITIES						
2000 ACCT PAY U S GOV AGENCIES *		24,402,304.26		21,335,222.83	3,067,081.43	
2010 ACCT PAY U S GOV AGENCIES		24,402,304.26		21,335,222.83	3,067,081.43	
2100 ACCT PAY PUBLIC *		3,643,000.97		3,108,570.20	534,430.77	
2140 ACCT PAY PUBLIC - OTHER		3,643,000.97		3,108,570.20	534,430.77	
TOTAL LIABILITIES **		28,045,305.23		24,443,793.03	3,601,512.20	
INVESTMENTS						
3211 UNCOM/UNOBL AUTH DIRECT PGM		11,219,395.77		5,356,035.88	5,863,359.89	
3212 UNCOM/UNOBL AUTH REIMB PGM		429,890.94		155,407.20	274,483.74	
3310 ACCRUED EXPENSES DIRECT PGM		29,526,607.23		35,337,218.23		5,810,611.00
3311 ACCRUED EXPENSES CONTRA	116,024,969.99		163,745,510.73		47,720,540.74	
3320 ACCRUED EXPENSES REIMB PGM		138,275.76		412,759.50		274,483.74
3330 ACCRUED EXPENSES MIL PERS		86,360,087.00		127,995,533.00		41,635,446.00
TOTAL INVESTMENTS **		11,649,286.71		5,511,443.08	6,137,843.63	
INCOME						
4010 INCOME AUTO *		138,275.76		412,759.50		274,483.74
4011 INCOME AUTO INTRA APPN		23,010.00		43,469.00		20,459.00
4013 INCOME AUTO TF ACCOUNTS		115,265.76		369,290.50		254,024.74
TOTAL INCOME **		138,275.76		412,759.50		274,483.74

GLA 3211 shows the
balance of direct
obligational auth-
ority unused.

3-194

Illustration 3-3

DP XXX.XX.XX

TRIAL BALANCE REPORT NAVCOMPT FORM 2199

PAGE 2

FOR PERIOD ENDING 31 December 1976

FROM: 60951

FOR: 53825

TO: 00060

FOR: 00060

FY 77 APPN 1804 EL 602S OB 53825

DP RUN DATE 01/09/77

ACCOUNT NUMBER AND TITLE (1)	BALANCES - DEBIT (2)	PRIOR MONTH CREDIT (3)	BALANCES - DEBIT (4)	CURRENT MONTH CREDIT (5)	CHANGES - DEBIT (6)	FOR PERIOD CREDIT (7)
EXPENSES						
5010 COST WORK FOR OTHERS CURRENT YR	138,275.76		412,759.50		274,483.74	
5310 GEN EXPENSE MILITARY PERSONNEL	86,360,087.00		127,995,533.00		41,635,446.00	
5321 GEN EXPENSE OTHER CURRENT YR	29,518,349.23		35,321,914.23		5,803,565.00	
5324 GEN EXPENSE MRP CUR YR	8,258.00		15,304.00		7,046.00	
TOTAL EXPENSES	** 116,024,969.99		163,745,510.73		47,720,540.74	
MEMORANDUM/BUDGETARY						
9951 EXPENSE AVAIL DIR PGM & MIL PERS	11,219,395.77		5,408,781.77			5,810,614.00
9952 EXPENSE AVAIL REIMB PGM	429,890.94		155,407.20			274,483.74
9961 BUDGETED EXPENSE AVAIL DIRECT PGM		40,746,000.00		40,746,000.00		
9962 BUDGETED EXPENSE AVAIL REIMB PGM		552,331.80		568,166.70		15,834.90
9963 BUDGETED EXPENSE AVAIL MIL PERS		86,360,087.00		127,995,533.00		41,635,446.00
9970 RESOURCES APPLIED (STATISTICAL)			52,745.89		52,745.89	
9980 RESOURCES APPLIED (STAT) CONTRA				52,745.89		52,745.89
9991 MIL PERS RESOURCES AVAIL	86,360,087.00		127,995,533.00		41,635,446.00	
9995 MIL PERS SERVICES APPLIED		86,360,087.00		127,995,533.00		41,635,446.00
TOTAL MEMORANDUM/BUDGETARY	**	116,009,132.09		163,745,510.73		47,736,378.64
GRAND TOTAL		371,790,653.05	371,790,653.05	503,524,685.29	503,524,685.29	147,558,485.81
STATISTICAL						
0949 MRP GROSS ADJ OBLIG	8,258.00		15,304.00		7,046.00	
0971 GROSS ADJ OBLIG TRAVEL DIR PGM	464,850.30		774,750.50		309,900.20	
0972 GROSS ADJ OBLIG TRAVEL REIMB PGM	6,913.78		20,460.55		13,546.77	
0998 GROSS ADJ OBLIG OBLIG AUTH (DIR)	29,526,604.23		35,389,964.12		5,863,359.89	
0999 GROSS ADJ OBLIG AUTO REIMB PGM	138,275.76		412,759.50		274,483.74	
TOTAL STATISTICAL	** 30,144,902.07		36,613,238.67		6,468,336.60	

Direct Program Obligations
incurred FYTD shown in
Statistical Account 0998

I CERTIFY THAT THE AMOUNTS HEREIN REPORTED ARE IN ACCORDANCE
WITH 31 USC 200 AND PRESCRIBED ACCOUNTING PROCEDURES

* DENOTES SUMMARY ACCOUNT

** DENOTES TOTAL LINE DATA

DETAIL ACCOUNT NUMBER HASH TOTAL EQUAL 9,999,999

JAMES KORAHAE

REPORTING FISCAL OFFICER

3-195

Illustration 3-3

3202-21

★ 3. RECONCILIATION REPORT (EXPENDITURES/COLLECTIONS) (NAVCOMPT FORM 2036). Fleet accounting offices will prepare and submit the NavCompt Form 2036 for each operating budget on a quarterly basis in accordance with the Navy Comptroller Manual, par. 039507, except the Analysis section need not be completed unless requested by the major claimant. However, the fleet accounting offices must retain the capability to complete the Analysis section at any time requested. The report will be mailed to reach the operating budget holder and major claimant by no later than the last day of the next month following the close of the quarterly reporting period. This report is used by the major claimant to monitor and reconcile undistributed disbursements at the subhead level. The net change for the quarter to General Ledger Account 1060 will be recorded to Line 3.

4. SHIP/STAFF STATUS REPORT

a. General. The Ship/Staff Status Report is prepared monthly by Navy Regional Finance Centers, Norfolk and San Diego. The report provides operating target and operating budget status information to the fleet and type commanders. The data is arranged by unit identification code groupings within operating budget to provide summary data by groups and types (e.g., all the OPTAR data of ships of Ship Type "DD" (Destroyer) are grouped together within the operating budget that funds their "supplies and equipage" and a summary of the status of this group is given). The report is printed in whole dollar amounts. Ship/Staff Status Reports for a representative type commander's operating budget, direct and funded reimbursable programs, are shown on illustration 3-4.

b. Description

(1) Heading. Information printed in the heading of the Ship/Staff Status Report will include title, report symbol, month and year of the report, and the Navy regional finance center process date. The fiscal year, appropriation, expense limitation (subhead), and

operating budget will also be shown. See subpar. 6 for open operating budget status report description.

(2) Detailed Description. The Ship/Staff Status Report includes different data and/or presents it differently for each category of operating budget. The different categories of operating budgets or subdivision of an operating budget in the case of the funded reimbursable category are as follows:

1. operating budgets funding "supplies and equipage", and temporary additional duty (TAD) and/or minor construction and real property maintenance projects;
2. funded reimbursable transactions; and
3. operating budgets funding ship overhaul, restricted availability, and technical availability

The columnar headings and a detailed description of the data listed thereunder for each of the above categories of the report are contained in subpars. c through e.

c. Operating Budgets Funding "Supplies and Equipage" and Temporary Additional Duty. The portion of the Ship/Staff Status Report pertaining to operating budgets which fund "supplies and equipage," temporary additional duty (TAD), and/or minor construction and real property maintenance projects is described as follows (see subpar. d for funded reimbursable transactions):

OH

UIC -- OPTAR Holder Unit Identification Code. This column shows the unit identification code of the OPTAR holder.

FUND

CODE -- Fund Code. This column shows the two position fund code cited by the requisitioner, except that data for fund codes with second characters of "C," "K," "S," "U," "V," "2," and "9" for manual OPTAR holders will be combined and shown as second character -"C" and fund codes

with second characters of "R" and "B" will be combined and shown as second character "R." Additionally, totals shown in the amount columns are identified in this and the OH UIC column. The phrases used to identify the various totals are described as follows:

1. "TOTAL UIC" - - Total for the OPTAR. Amounts shown in the columns to the right of this phrase are totals for the OPTAR identified by the UIC shown immediately above this line;
2. "TYPE GROUP TOTALS" - - Ship or Unit Group Total. Amounts shown in the columns to the right of this phrase are totals for all the OPTARs within the ship or unit group;
3. "TYPE TOTALS" - - Ship or Unit Type Total. Amounts shown in the columns to the right of this phrase are totals for all the OPTARs within the ship or unit type;
4. "SHIPS TOTAL" - - Ships Total. Amounts shown in the columns to the right of this phrase are totals for all the OPTARs of ships (ship/unit class code "1");
5. "TOTAL OB" - - Total for the Operating Budget. Amounts shown in the columns to the right of this phrase are totals for all the OPTARs within the operating budget (before credits are applied at the OB level), except that the amount shown in the FUNDS AUTHORIZED column will be the total OB grant received;
6. "CREDITS OB" - - Credits Applied to the Operating Budget. Amounts shown in the columns to the right of this phrase are the total credits that are applied to the operating budget level (e.g., MTIS);
7. "NET OB" - - Net Operating Budget Totals. Amounts shown in the columns to the right of this phrase are totals for all the

OPTARs within the operating budget, net of credits applied to the operating budget level, except that the amount shown in the FUNDS AUTHORIZED column will be the total OB grant received;

8. "GRANTS OPT" - - Total OPTAR Grants. The amount shown to the right of this phrase in the FUNDS AUTHORIZED column is the cumulative amount of OPTAR grants issued from the operating budget;
9. "BAL AVL OB" - - Balance of OB Grant Unissued. The amount shown to the right of this phrase in the FUNDS AUTHORIZED column is the balance of the OB grant not issued in OPTAR grants. This may properly have a negative (credit) balance since MTIS credits may also be given out in OPTARs as long as a sufficient amount of obligational authority is retained to cover differences (obligation adjustments). ★

FUNDS AUTHORIZED - - Funds Authorized. The column shows the cumulative amount of the OPTAR grant(s) issued, the amount of the OB grant received, and the balance of the OB grant received not issued in OPTAR grants.

GROSS UNFILLED ORDERS - - Gross Unfilled Orders. The amount of gross unfilled orders (obligations) reported by the OPTAR holder on Block 22 of a Budget/OPTAR Report (NavCompt Form 2157), or message report received in lieu thereof, is shown in this column.

UNFILLED ORDER ADJUSTMENTS - - Unfilled Order Adjustments. This column shows the cumulative net amount of adjustments (differences) that were computed as of the last reconciliation process performed by the NAVREGFINCEN.

GROSS ADJ UNFILLED ORDERS - - Gross Adjusted Unfilled Orders. This column shows the sum of the amounts shown in the GROSS UNFILLED ORDERS column and the UNFILLED

- ★ ORDER ADJUSTMENTS column. The amount in this column on the line identified "NET OB" represents gross adjusted obligations direct program and will be equal to statistical account 0998.

UNFILLED

ORDERS -- Unfilled Orders. This column will show the calculated result of subtracting the amount shown in the MATCHED EXPENDITURES column from the amount shown in the GROSS ADJ UNFILLED ORDERS column.

MATCHED

EXPENDITURES -- Matched Expenditures. This column shows the amount of expenditures that were "direct charged," "threshold charged," or matched with unfilled order documents in the reconciliation process. Additionally, the credits that are applied at the operating budget level (e.g., MTIS) are shown.

UNMATCHED

EXPENDITURES -- Unmatched Expenditures. This column shows the amount of expenditure documents on file in the NAVREGFINCEN which have not matched with unfilled order documents (nor been "direct charged" or "threshold charged") in the reconciliation process(es).

UNOBLIGATED

BALANCE -- Unobligated Balance. This column will show the result of subtracting the amount shown in the GROSS ADJ UNFILLED ORDERS column from the amount shown in the FUNDS AUTHORIZED column. The calculation is made only at the OPTAR total and higher level totals. When this calculation is made for an OPTAR or group of OPTARs (identified by one asterisk ("*")) a debit amount represents the amount the OPTAR holder(s) may obligate without exceeding the operating target (OPTAR) grant. Totals applicable to the OB level are identified by two asterisks ("**"). On the line with "NET OB" printed in the OH UIC and FUND CODE columns, the total amount of direct program unobligated funds, net of credits applied at the OB level, for the operating budget is shown. If this amount shows a debit balance, it represents the

additional amount of obligations (or debit adjustments) that may be incurred without exceeding the funds authorized (OB grant received) and will be equal to the credit balance of general ledger account 3211 (Uncommitted/Unobligated Authorizations - Direct Program). If the amount has a credit balance, it represents the amount by which the gross adjusted unfilled orders exceeds the funds authorized (OB grant received) and indicates that according to the NAVREGFINCEN accounting records a potential violation of Section 3679 R.S. has occurred in the period. ★

d. Reimbursable Data. The reimbursable portion of the Ship/Staff Status Report is described as follows:

OH

UIC -- OPTAR Holder Unit Identification Code. This column shows the unit identification code of the OPTAR holder.

RCC -- Reimbursable Control Code. This column shows the reimbursable control code (RCC) used to identify the specific reimbursable OPTAR and the Project Order (PO), Work Request (WR), or other reimbursable order, accepted by the operating budget holder. Additionally, totals shown in the amount columns are identified in this column and the OH UIC column. The phrases and other identifications used to identify the various totals are described as follows:

1. when a unit identification code and reimbursable control code are printed in the OH UIC and RCC columns, the amounts shown in the columns to the right are totals for the reimbursable OPTAR;
2. when "TOTAL" is printed in the OH UIC column and a reimbursable control code is shown in the RCC column, the amounts shown in the columns to the right are totals for all the OPTARs applicable to the Project Order (PO), Work Request (WR), or other reimbursable order identified by the RCC, before application of credits (e.g., MTIS);.

3. when "CREDITS" is printed in the OH UIC column and a reimbursable control code is shown in the RCC column, the amounts shown in the columns to the right are the amount of credits applicable to the PO, WR, or other reimbursable order (e.g., MTIS);
4. when "NET" is printed in the OH UIC column and a reimbursable control code is shown in the RCC column, the amounts shown in the columns to the right are totals for all the OPTARs applicable to the PO, WR, or other reimbursable order net of the credits (e.g., MTIS);
5. "TOTAL OB" - - Total for the Operating Budget Funded Reimbursable Program. Amounts shown in the columns to the right of this phrase are totals for all the reimbursable OPTARs within the operating budget, before application of credits (e.g., MTIS), except that the amount shown in the FUNDS AUTHORIZED column will be the total amount of all reimbursable orders accepted;
6. "CREDITS OB" - - Credits Applied to the Operating Budget Funded Reimbursable Program. Amounts shown in the columns to the right of this phrase are the total amount of credits that are applied (e.g., MTIS);
7. "NET OB" - - Net Operating Budget Totals. Amounts shown in the columns to the right of this phrase are totals for all the OPTARs within the operating budget funded reimbursable program, net of credits, except that the amount shown in the FUNDS AUTHORIZED column will be the total amount of all reimbursable orders accepted;
8. "GRANT OPT" - - Total OPTAR Grants. The amount shown to the right of this phrase in the FUNDS AUTHORIZED column is the cumulative amount of reimbursable OPTAR grants issued from the operating budget funded reimbursable program;

9. "BAL AVL OB" - - Balance of OB Grant Unissued. The amount shown to the right of this phrase in the FUNDS AUTHORIZED column is the balance of the funding authority received as a result of accepting reimbursable orders which has not been issued in reimbursable OPTAR grants.

FUNDS

AUTHORIZED - - Funds Authorized. This column shows the cumulative amount of the reimbursable OPTAR grant(s) issued, the total amount of reimbursable orders accepted, and the balance of funding authority which has not been issued in reimbursable OPTAR grants.

GROSS

UNFILLED ORDERS - - Gross Unfilled Orders. This column shows the fiscal year to date (FYTD) amount of gross unfilled orders (obligations) for the reimbursable OPTAR(s) and individual reimbursable order, as reported by the OPTAR holder(s) on Budget/OPTAR Report (NavCompt Form 2157), or message report received in lieu thereof.

UNFILLED ORDER

ADJUSTMENTS - - Unfilled Order Adjustments. This column shows the cumulative net amount of adjustments (differences) that were computed in the reconciliation process performed by the NAVREGFINCEN by individual reimbursable OPTAR and individual reimbursable order (identified by the RCC).

GROSS ADJ

UNFILLED ORDERS - - Gross Adjusted Unfilled Orders. This column shows the sum of the amounts shown in the GROSS UNFILLED ORDERS column and the UNFILLED ORDERS ADJUSTMENTS column. The amount in this column on the line identified "NET OB" represents gross adjusted obligations funded reimbursable program and will be equal to statistical account 0999. ★

UNFILLED

ORDERS - - Unfilled Orders. This column shows the result of subtracting the amount shown in the MATCHED EXPENDITURES column from the amount shown in the GROSS ADJ UNFILLED ORDERS column.

MATCHED

EXPENDITURES -- Matched Expenditures. This column shows the amount of expenditures that matched with unfilled order documents in the reconciliation process performed by the NAVREGFINCEN by individual reimbursable OPTAR and individual reimbursable order (identified by the RCC). The amount of credits (e.g., MTIS) is shown in this column by the applicable reimbursable order.

UNMATCHED

EXPENDITURES -- Unmatched Expenditures. This column shows the amount of unmatched expenditures in the files of the NAVREGFINCEN, as of the last reconciliation process performed, by individual reimbursable OPTAR and individual reimbursable order (identified by the RCC).

UNOBLIGATED

BALANCE -- Unobligated Balance. This column shows the result of subtracting the amount shown in the GROSS ADJ UNFILLED ORDERS column from the amount shown in the FUNDS AUTHORIZED column. The amounts represent the unobligated balance of the individual reimbursable OPTAR and individual reimbursable order. The amount in this column on the line identified "NET OB" will be equal to general ledger account 3212, Uncommitted/Unobligated Authorizations - Reimbursable Program.

★

e. Operating Budgets Funding Ship Overhaul, Restricted Availability and Technical Availability. The portion of the Ship/Staff Status Report pertaining to operating budgets which fund ship overhaul, restricted availability, and technical availability is described as follows:

OH

UIC -- OPTAR Holder Unit Identification Code. This column shows the unit identification code of the OPTAR holder.

FUND CODE -- Fund Code. This column shows the two position fund code as cited in the Project Order, Work Request, or other obligating document issued. Additionally, totals shown in the amount columns are identified in this and the OH UIC columns. The phrases and other identifications used to identify the various totals are as follows:

1. when the UIC of the fleet commander and a fund code are printed in the OH UIC and FUND CODE columns the amounts shown in the columns to the right show data applicable to the total costs identified by the fund code;
2. "TOTAL OB" -- Total for the Operating Budget. Amounts shown in the columns to the right of this phrase are totals for the operating budget, before credits are applied, except that the amount shown in the FUNDS AUTHORIZED column will be the total OB grant received;
3. "CREDITS OB" -- Credits Applied to the Operating Budget. The columns to the right of this phrase will normally be blank for this operating budget;
4. "NET OB" -- Net Operating Budget Totals. Amounts shown in the columns to the right of this phrase are totals for the operating budget, net of credits applied, except that the amount shown in the FUNDS AUTHORIZED column will be the total operating budget grant received;
5. "GRANTS OPT" -- Total OPTAR Grants. Normally will be blank unless OPTARs are issued;

6. "BAL AVL OB" - - Balance of OB Grant Un-issued. The amount shown to the right of this phrase in the FUNDS AUTHORIZED column is the operating budget grant received, less OPTAR grants, if assigned.

FUNDS
AUTHORIZED - - Funds Authorized. This column shows the amount of the operating budget grant received or OPTARs issued.

GROSS
UNFILLED ORDERS - - Gross Unfilled Orders. The fiscal year to date amount of gross unfilled orders as reported on Budget/OPTAR Report (NavCompt Form 2157), or other report received in lieu thereof, is shown in this column by the applicable fund code.

UNFILLED ORDER
ADJUSTMENTS - - Unfilled Order Adjustments. This column shows by fund code the net cumulative amount of adjustments (differences) computed as part of the reconciliation process. There will not normally be any "differences" applicable to this operating budget.

GROSS ADJ
UNFILLED ORDERS - - Gross Adjusted Unfilled Orders. This column shows the sum of the amounts shown in the GROSS UNFILLED ORDERS column and the UNFILLED ORDER ADJUSTMENTS column. The amount shown in this column on the line identified "NET OB" represents
★ direct program gross adjusted obligations and will be equal to statistical account 0998.

UNFILLED
ORDERS - - Unfilled Orders. This column shows the result of subtracting the amount shown in the MATCHED EXPENDITURES column from the amount shown in the GROSS ADJ UNFILLED ORDERS column and represents the balance of unliquidated obligations for the operating budget.

RPT SYM S286.22.08A

SHIPS/STAFF STATUS REPORT FOR MONTH ENDING JANUARY 1971

PAGE 1

FY 71 EL 705G OB 57010

OH UIC	FUND CODE	FUNDS AUTHORIZED	GROSS UNFILLED ORDERS	UNFILLED ORDER ADJUSTMENTS	GROSS ADJ UNFILLED ORDERS	UNFILLED ORDERS	MATCHED EXPENDITURES	UNMATCHED EXPENDITURES	UNOBLIGATED BALANCE
SHIPS									
MSC TYPE									
MSC TYPE 11 GROUP									
R16452		14,000							
R16452	VC		4,035	38CR	3,997	1,141	2,855	000	
R16452	VE		1,076	85	1,162	1,015	146	000	
R16452	VR		5,068	788	5,856	2,318	3,538	307	
TOTAL UIC		14,000	10,180	836	11,016	4,475	6,540	307	2,933 *
R16466		12,000							
R16466	VC		4,617	268	4,885	984	3,900	211	
R16466	VE		357	000	357	357	000	000	
R16466	VR		2,895	175	3,070	897	2,173	000	
TOTAL UIC		12,000	7,870	443	8,314	2,239	6,074	211	3,685 *
MSC TYPE 11 GROUP TOTAL									
		26,000	18,050	1,280	19,330	6,715	12,615	519	6,669 *
MSC TYPE TOTAL									
		26,000	18,050	1,280	19,330	6,715	12,615	519	6,669 *

NOTE: Due to rounding to "whole dollar" amounts, a variance factor not to exceed \$1.00 may appear in the various computations and totals.

Illustration 3-4

3202-4e

3-207

RPT SYM S286,22.08A
FY 71 EL 705G OB 57010

SHIPS/STAFF STATUS REPORT FOR MONTH ENDING JANUARY 1971

PAGE 2

3202-4e

OH UIC	FUND CODE	FUNDS AUTHORIZED	GROSS UNFILLED ORDERS	UNFILLED ORDER ADJUSTMENTS	GROSS ADJ UNFILLED ORDERS	UNFILLED ORDERS	MATCHED EXPENDITURES	UNMATCHED EXPENDITURES	UNOBLIGATED BALANCE
MSCO TYPE									
MSCO TYPE 11 GROUP									
R16327		4,000							
R16327	VC		2,530	184CR	2,346	349	1,997	29	
R16327	VE		96	000	96	000	96	000	
R16327	VR		719	21	741	27	713	000	
TOTAL UIC		4,000	3,347	162CR	3,184	377	2,807	29	815 *
MSCO TYPE 11 GROUP TOTAL									
		4,000	3,347	162CR	3,184	377	2,807	29	815 *
MSCO TYPE TOTAL									
		4,000	3,347	162CR	3,184	377	2,807	29	815 *
MSI TYPE									
MSI TYPE 31 GROUP									
R11261		4,500							
R11261	VC		1,250	3CR	1,247	459	788	000	
R11261	VE		564	000	564	564	000	000	
R11261	VR		670	000	670	608	62	000	
TOTAL UIC		4,500	2,486	3CR	2,482	1,632	850	000	2,017 *
R11262		5,000							
R11262	VC		1,440	000	1,440	1,046	394	000	
R11262	VE		361	000	361	168	193	000	
R11262	VR		492	000	492	470	222	000	
TOTAL UIC		5,000	2,295	000	2,295	1,684	610	000	2,704 *

Illustration 3-4

3-208

RPT SYM S286,22,08A

SHIPS/STAFF STATUS REPORT FOR MONTH ENDING JANUARY 1971

PAGE 3

FY 71 EL 705G OB 57010

OH UIC	FUND CODE	FUNDS AUTHORIZED	GROSS UNFILLED ORDERS	UNFILLED ORDER ADJUSTMENTS	GROSS ADJ UNFILLED ORDERS	UNFILLED ORDERS	MATCHED EXPENDITURES	UNMATCHED EXPENDITURES	UNOBLIGATED BALANCE
MSI TYPE 31 GROUP TOTAL									
		9,500	4,781	3CR	4,777	3,317	1,460	000	4,722 *
MSI TYPE TOTAL									
		9,500	4,781	3CR	4,777	3,317	1,460	000	4,722 *
SHIPS TOTAL									
		39,500	26,178	1,114	27,293	10,409	16,883	548	12,206 *
STAF TYPE									
STAF TYPE GROUP									
R55292		3,000							
R55292	VR		1,596	23	1,619	82	1,536	000	
TOTAL UIC		3,000	1,596	23	1,619	82	1,536	000	1,380 *
R57010		4,000							
R57010	VM		217	000	217	41	175	000	
R57010	VQ		2,015	000	2,015	1,950	65	000	
TOTAL UIC		4,000	2,232	000	2,232	1,991	241	000	1,767 *
STAF TYPE GROUP TOTAL									
		7,000	3,829	23	3,852	2,074	1,778	000	3,147 *
STAF TYPE TOTAL									
		7,000	3,829	23	3,852	2,074	1,778	000	3,147 *
TOTAL CREDITS	OB	56,000	30,007	1,137	31,145	12,483	18,661	548	24,854 **
	OB			11CR	11CR		11CR		11 **
NET GRANTS	OB	56,000	30,007	1,125	31,133	12,483	18,649	548	24,966 **
	OPT	46,500							**
BAL AVL	OB	9,500							**

3-209

3202-4e

Illustration 3-4

RPT SYN S286.22.09A

SHIP/STAFF STATUS REPORT FOR MONTH ENDING JANUARY 1977

PROCESSED 02/10/77

PAGE 1

FY 77 EL 602C OB 57018

OR LIC	RCC	FUNDS AUTHORIZED	GROSS UNFILLED ORDERS	UNFILLED ORDER ADJUSTMENTS	GROSS ADJ UNFILLED ORDERS	UNFILLED ORDERS	MATCHED EXPENDITURES	UNMATCHED EXPENDITURES	UNOBLIGATED BALANCE
V57018	A1	4,250	2,050	000	2,050	500	1,550	000	2,200
TOTAL	A1	4,250	2,050	000	2,050	500	1,550	000	2,200
CREDITS	A1			000	000		000	000	000
NET	A1	4,250	2,050	000	2,050	500	1,550	000	2,200
V04642	A5	1,500	900	020	920	620	300	024	580
V57018	A5	1,950	1,250	000	1,250	850	400	000	700
TOTAL	A5	3,450	2,150	020	2,170	1,470	700	024	1,280
CREDITS	A5			024CR	024CR		024CR		024
NET	A5	3,450	2,150	004CR	2,146	1,470	676	024	1,304
V04636	C6	1,700	1,300	017	1,317	617	700	045	383
V04638	C6	1,700	1,250	000	1,250	650	600	000	450
V04642	C6	1,500	1,050	000	1,050	380	670	000	450
V04660	C6	1,700	1,260	002CR	1,258	478	780	000	442
TOTAL	C6	6,600	4,860	015	4,875	2,125	2,750	045	1,725
CREDITS	C6			010CR	010CR		010CR		010
NET	C6	6,600	4,860	005	4,865	2,125	2,740	045	1,735
TOTAL	OB	14,300	9,060	035	9,095	4,095	5,000	069	5,205
CREDITS	OB			034CR	034CR		034CR		034
NET	OB	14,300	9,060	001	9,061	4,095	4,966	069	5,239
GRANT	OPT	14,300							
BAL AVL	OB	000							

3-210

Illustration 3-4

MATCHED

EXPENDITURES -- Matched Expenditures. This column shows the amount of expenditures that matched with unfilled order documents in the reconciliation process (including both progress payments and final payments) shown by applicable fund code. Credits that are normally applied at the operating budget level and shown in this column (e.g., MTIS) are not generally applicable to these operating budgets.

UNMATCHED

EXPENDITURES -- Unmatched Expenditures. This column shows the amount of expenditure documents on file in the NAVREGFINCEN as of the last reconciliation process performed, which have not matched with unfilled order documents.

UNOBLIGATED

BALANCE -- Unobligated Balance. This column shows the result of subtracting the amount shown in the GROSS ADJ UNFILLED ORDERS column from the amount shown in the FUNDS AUTHORIZED column. The amount shown in this column on the line identified "NET OB" will be equal to general ledger account 3211, Uncommitted/Unobligated Authorizations - Direct Program. ★

f. Report Sequence. The Ship/Staff Status Report is prepared in the following sequence (major to minor):

1. Fiscal Year,
2. Appropriation,
3. Expense Limitation,
4. Operating Budget and Suffix,
5. Reimbursable Control Code (for reimbursable OBs only),
6. Ship/Unit Class Code (except for reimbursable and RA/TA Overhaul OBs),

7. Ship/Unit Type (except for reimbursable and RA/TA Overhaul OBs),
8. Ship/Unit Group (except for reimbursable and RA/TA Overhaul OBs),
9. OPTAR Holder (except RA/TA Overhaul OBs), and
10. Fund Code.

g. Totals. Totals for the data contained in the various column headings will be given at each change in the following:

1. OPTAR Holder (except for reimbursable and RA/TA Overhaul OBs),
2. Ship/Unit Group (only for Ship/Unit Class "1" (Ships), "3" (Ships/Staff) or "4" (Units and Battalions)) (not for RA/TA Overhaul and reimbursable),
3. Ship/Unit Type (except for reimbursable and RA/TA Overhaul OBs),
4. Ship/Unit Class (only for code "1" (Ships)) (not for RA/TA Overhaul or reimbursable),
5. Reimbursable Control Code (only for funded reimbursable transactions), and
6. Operating Budget.

Additionally, all columnar amounts (for other than for funded reimbursable) will be accumulated by the first character of the Ship/Unit Group within fiscal year. If requested by the fleet commander, these amounts will be printed at the end of the report.

h. Distribution. The Ship/Staff Status Report is prepared monthly for each monthly accounting period. It will be mailed in time to reach the recipient by not later than the 13th day of the first month following the report month. The report will be distributed as follows:

1. the fleet commander will receive the original and one additional copy of the complete report, and
2. each operating budget holder (type commander) will receive one copy of his applicable portion(s) of the report.

Any additional distribution will be as mutually agreed to by the fleet commander/type commander and the applicable fleet accounting office.

5. REPORTS OF CREDITS FOR RETURNED MATERIAL

★

a. Credit Policy. The type commander's operating budget will be credited for ready for issue end-use Navy Stock Account type material returned by ships to shore activities and to ships carrying Class 207 material (tenders and repair ships) when the material is within the receiving activity's or ship's authorized requisitioning objective. Tenders and repair ships will accept items not required to fill deficiencies to the authorized requisitioning objective for transshipping to a shore activity. When integrated material manager material is received by a shore activity (either by transshipment from a tender or repair ship or direct from the ship originally returning the material) and the receipt by the shore activity is above the requisitioning objective but within the activity's retention level, the material will be retained by the shore activity without credit. Material received by a shore activity above the activity's retention level will be subject to credit based on the results of interrogation of the integrated material manager by the receiving stock point. For material under the cognizance of a Navy Inventory Control Point, credit will be granted or refused based on Inventory Control Point parameters in effect and the needs of the supply system at that time. Additionally, transactions of \$10 or less per line item are not creditable for either integrated material manager or Navy Inventory Control Point managed material.

b. Reporting. The Fleet Accounting Offices will provide operating budget holders a report of the MTIS credits (e.g., NSA, IDSF, and GSA) granted each month showing the detail line item within the unit identification code and provide as a minimum totals by UIC

and operating budget. Navy Regional Finance Centers, Norfolk and San Diego, will provide the "Operating Budget Detail Credit List" as shown in illustration 3-5 for ship forces funds. Fleet Aviation Accounting Offices, Atlantic and Pacific, and Naval Construction Battalion Center, Port Hueneme, will provide the data in a similar format for the aviation forces and construction forces. The report will be mailed in time to reach the recipient by the 13th day of the first month following the report month.

6. FUEL/UTILITIES STATUS REPORT

a. General. The Fuel/Utilities Status Report is prepared monthly by the Navy Regional Finance Centers, Norfolk and San Diego, to provide operating budget status to the fleet commander. The report is printed in whole dollar amounts and distributed in an original and one copy to reach the fleet commander by not later than the 13th day of the first month following the report month. A sample report format is shown on illustration 3-6.

b. Description

(1) Heading. Information printed in the heading of the report will include the title (Fuel/Utilities Status Report), report symbol, month and year of the report, and the Navy regional finance center process date. The fiscal year, appropriation expense limitation, and operating budget will also be shown.

(2) Columnar Data. The columnar headings of the Fuel/Utilities Status Report and a description of the data listed thereunder are as follows:

UIC -- Unit Identification Code. This column shows the unit identification code of the activity receiving the benefit of the costs shown in the other columns.

FUND CODE -- Fund Code. This column shows the two position fund code cited on NavCompt Forms 2157 and expenditure documents.

RPT SYM R282.31.13

OPERATING BUDGET DETAIL CREDIT LIST FOR JANUARY 1977

PROCESSED 02/02/77

PAGE 134

FY 77 APPN 1806 EXP-LMT 601S OB-NO 53825

DI	MED	FSN	UI	SUPADD	SG	ALLW	ACT	U/P	RID	ISSUE	NRFC	FC	DOC-NUMBER	S	QTY	AMOUNT
	MT		COG	AAA	AF		DATE			ACT	MO		UIC	JDATE	SN	F
J2	I	6620	1H	060951	1		6352			000151	01	MB	V07971	6323	0450	1 2- 126.00CR 3
J2	I	2815	1H	060951	1		6345			000151	01	MB	V07971	6323	0452	1 3- 159.00CR 3
J2	I	5999	1H	060951	1		6345			000151	01	MB	V07971	6323	0491	1 4- 88.00CR 3
J2	I	5999	1H	060951	1		6352			000151	01	MB	V07971	6323	0531	1 2- 10.60CR 3
RECORD COUNT													4	UIC TOTAL		383.60CR*

RPT SYM R282.31.13

OPERATING BUDGET DETAIL CREDIT LIST FOR JANUARY 1977

PROCESSED 02/02/77

PAGE 148

FY 77 APPN 1806 EXP-LMT 601S OB-NO 53825

DI	MED	FSN	UI	SUPADD	SG	ALLW	ACT	U/P	RID	ISSUE	NRFC	FC	DOC-NUMBER	S	QTY	AMOUNT
	MT		COG	AAA	AF		DATE			ACT	MO		UIC	JDATE	SN	F
FL2				SC0500					S9I		01	MH	V57083	612		0 .69CR 3
FL2				SC0900					S9E		01	MH	V57083	612		0 .17CR 3
FL2				SC0700					S9C		01	MH	V57083	612		0 1.53CR 3
FL2				SC0500					S9I		01	MG	V57083	612		0 .53CR 3
FL2				SC0900					S9E		01	MG	V57083	612		0 4.04CR 3

RECORD COUNT 5 UIC TOTAL 6.96CR*

RECORD COUNT 512 RCC TOTAL 10,227.01CR**

RECORD COUNT 512 OB-NO TOTAL 10,227.01CR***

RECORD COUNT 512 EXP-LMT TOTAL 10,227.01CR****

RECORD COUNT 4,345 FY TOTAL 392,945.59CR*****

RECORD COUNT 4,414 FINAL TOTAL 1,221,876.60CR*****

Illustration 3-5

3202.6b

RPT SYM S286.25.08

FUEL/UTILITIES STATUS REPORT FOR NOVEMBER 1976

PAGE 1

FY 77 EL 602A OB 00060F

PROCESSED 12/05/76

3202-6b

UIC	FUND CODE	OBLIGATIONS 1	ADJ 2	EXPENDITURES 3	MTIS 4	NET EXPENDITURES 5	UNFILLED ORDERS 6
SHIPS							
AD TYPE							
	VO4636	39		49,792	2,000CR	47,792	73,351
	VO4638	39	1,100	9,080		9,080	
AD TYPE TOTALS		129,123	1,100	56,066	2,000CR	54,066	73,351
AE TYPE							
	VO8317	39		29,189		29,189	25,095
	VO8319	39		40,322	1,000CR	39,322	37,773
	VO8898	39		33,108		33,108	4,552
AE TYPE TOTALS		169,039		102,619	1,000CR	101,619	67,420
TOTAL FUND CODE		39	1,100	158,685	3,000CR	155,685	141,377
AD TYPE							
	VO4636	84		17,313		17,313	17,187
	VO4638	84		5,411		5,411	29,089
AD TYPE TOTALS		69,000		22,724		22,724	46,276
AE TYPE							
	VO8317	84		2,227		2,227	1,273
	VO8319	84		1,103		1,103	2,397
	VO8898	84		3,670		3,670	170CR
AE TYPE TOTALS		10,500		7,000		7,000	3,500
TOTAL FUND CODE		84		29,724		29,724	49,776
OPERATING BUDGET GRANT		400,000					
ADJUSTED OBLIGATIONS		378,762					
OPERATING BUDGET BALANCE		22,238					

ILLUSTRATION 3-6

3-216

OBLIGATIONS -- Obligations. This column shows the fiscal year to date amount of obligations as reported on Block 22 of a Budget/OPTAR Report (NavCompt Form 2157), or other report used in lieu thereof. For fuel, obligations reported will be net fuel receipts (gross fuel receipts less deliveries (transfers to other ships), and material turned into store (MTIS)).

ADJ -- Adjustments. This column shows the debit amount of adjustments (to obligations) that have been calculated and applied fiscal year to date. For the utilities portion of the report the adjustments (differences) are calculated at the fund code level when the FYTD expenditures (at the fund code level) exceed the Budget OPTAR Report amount at the same (fund code) level. For the ship's fuel portion of the report adjustments (differences) are calculated and shown when the fiscal year to date expenditures combined with the fiscal year to date MTIS (as shown in the "Net Expenditures" column) at the benefiting UIC level exceed the Budget OPTAR Report amount (as shown in the "Obligations" column) amount at the same benefiting UIC level. ★

EXPENDITURES -- Expenditures. This column shows the amount of expenditures which were direct charged.

MTIS -- Material Turned Into Store. This column shows MTIS and "A" Summary credits.

NET
EXPENDITURES -- Net Expenditures. This column shows the result of adding the MTIS amount to the Expenditure amount.

UNFILLED ORDERS -- Unfilled Orders. This column shows the result of subtracting the amount shown in the Net Expenditure column from the sum of the amounts in the Obligations and Adjustments columns.

c. Report Sequence. The Fuel/Utilities Status Report will be prepared in the following sequence (major to minor):

1. Fiscal Year,
2. Appropriation,
3. Expense Limitation,
4. Operating Budget,
5. Fund Code,
6. Ship/Unit Type, and
7. UIC of Benefiting Ship.

d. Totals. Totals for the data contained in the various column headings will be given at each change in the following:

1. Ship/Unit Type,
2. Fund Code, and
3. Operating Budget - Totals as indicated below will be shown for the operating budget:

★ OPERATING BUDGET GRANT -- The amount shown following this caption will be the total fiscal year to date amount of direct obligational authority received. This amount will be equal to general ledger account 1031, Allotments/Operating Budgets Authorized, during the first 12 report months.

★ ADJUSTED OBLIGATIONS -- The amount shown following this caption represents gross adjusted obligations direct program and will be equal to statistical account 0998. The figure is calculated by adding the sum of the individual amounts shown in the OBLIGATIONS and ADJ columns.

★ OPERATING BUDGET BALANCE -- The amount shown following this caption represents the unused balance of direct program obligational authority and will be equal to general ledger account 3211, Uncommitted/Unobligated Authorizations - Direct Program during the first 12 report months.

e. Additional Data. Additional data and information concerning the Fuel/Utilities Status Report are as follows:

1. "A" Summaries will be prepared for all fuel transfers other than from the AVCAL account. A credit to the transferring activity's UIC and a debit to the receiving activity's UIC will be made based on the summaries;
2. MTIS credits will be shown on the Fuel/Utilities Status Report at the UIC level in the MTIS column;
3. credit obligations reported on a Budget/OPTAR Report will be accepted. Credit obligations for fuel may result when a ship offloads fuel early in a fiscal year.

7. UNAGED TRAVEL UNFILLED ORDER LISTING. Fleet accounting offices will monthly prepare and distribute to fund administrators of travel (i.e., the travel OPTAR holders) an unaged unfilled order listing of travel transactions. This listing will supplement the quarterly AGED UNFILLED ORDER LISTING prepared in accordance with subpar. 4108-3 and the headings and columnar data will be the same. This listing is commonly referred to as the travel unfilled order listing, however for the ship forces, it is titled "TANGO NO LISTING OF TAD UFO." The listing each travel OPTAR holder receives is sequenced without regard to the benefiting activity's unit identification code (UIC). Although the benefiting UIC is shown, the sequence will be based upon the remaining portion of the document number. For fiscal year 1976 and subsequent, travel transactions will be identified by standard document number (SDN). The sequence will therefore be fiscal year (as cited on the SDN and not necessarily in all cases the chargeable fiscal year); the document type (normally TO, and sometimes RV) and the 5 character serial number of the SDN. For travel applicable to fiscal years prior to 1976 the TANGO/travel order number in conjunction with the BUIC was used as the document number, so the sequence for these funds will be by 6 character TANGO Number without regard to the cited BUIC. Zero amount unfilled orders (e.g., money value only TR/MAC summary administrative obligations that have been reduced to zero) will be printed on this listing. This listing will be used by the fund administrator as a fund control aid and for research in conjunction with the Summary Filled Order/Expenditure

★

Difference Listing and Aged Unfilled Order Listing. The listing will be distributed at the same time as the other OPTAR holder listings.

- ★ 8. FYTD DETAIL FUEL EXPENDITURE LISTING. The FYTD Detail Fuel Expenditure Listing is an optional report which is prepared only upon request of the fleet commander. The headings and columnar data of this listing will be the same as the Summary Filled Order/Expenditure Difference Listing prepared in accordance with subpar. 4108-6, except that this report lists all the category of expenditures requested which have been received fiscal year to date vice within the report month. This report may be requested by several different options. For example, the fleet commander may request: (1) only fuel expenditures; (2) only utilities expenditures; or (3) both fuel and utilities expenditures. Also all fiscal years may be requested or any one or more fiscal years. Additionally, a specific operating budget(s) or benefiting unit identification code(s) may be requested. The report is prepared in the sequence (major to minor): fiscal year, appropriation, expense limitation, operating budget (including OB suffix) and benefiting UIC and document number. This means that when both fuel and utilities expenditures are requested, that they will be by document number within BUIC and without separate totals for fuel and utilities. Regardless of under which option the report was requested, totals will be given at change in BUIC, OB, EL, and FY.

9. BUDGET CLASSIFICATION/FUNCTIONAL CATEGORY/EXPENSE REPORT - DETAIL BY CHARGEABLE UIC

a. General. The "Budget Classification/Functional Category/Expense Report - Detail By Chargeable UIC" is prepared by the fleet accounting offices to provide fund administrators with a report of obligations and expenses categorized as they are budgeted at the chargeable unit identification code level and to provide data for input into the Navy Cost Information System (NCIS). The report shows obligations and expenses (both current month change and fiscal year to date totals) for each individual chargeable activity (e.g., benefiting unit identification code) by Budget Classification Code,

Functional/Subfunctional Category Code, and Expense Element (see illustration 3-7). The definitions and coding structure of the Budget Classification Code, Functional/Subfunctional Category Code, and Expense Element are contained in the Navy Comptroller Manual, Volume 2, Chapter 4. Appendix II, Tables XVI and XVII of this handbook contain definitions of the Budget Classification Codes and Functional/Subfunctional Category Codes, respectively, that are commonly used by the operating forces. The data contained in this report shown at the operating budget level (disregarding benefiting UIC) is provided in the "Budget Classification/Functional Category/Expense Report" (NavCompt Form 2171) (see subpar. 10 and illustration 3-8) and the "Report of Expense Element Within Functional/Subfunctional Category and Overall Expense Element Totals" (see subpar. 11 and illustration 3-9).

b. Description

(1) Heading. Information printed in the heading of the "Budget Classification/Functional Category/Expense Report - Detail By Chargeable UIC" will include the title, report symbol, month and year of the report, and the processed date (the date the listing was printed by the fleet accounting office). The appropriation, fiscal year, expense limitation, operating budget and the unit identification code of the fleet accounting office will also be shown. The fleet accounting office will be shown in the "FROM:" identification and the claimant in the "TO:" identification.

(2) Columnar Data. The columnar headings of the "Budget Classification/Functional Category/Expense Report - Detail By Chargeable UIC" and a description of the data listed thereunder are as follows:

UIC - -

(1) Unit Identification Code. This column shows the unit identification code of the chargeable (benefiting) activity for which data is shown in the other columns.

BCC - -

(2) Budget Classification Code. This column identifies the applicable budget classification code.

F/SF - -

(3) Functional/Subfunctional Category. This column identifies the applicable functional/subfunctional category.

EE - -

(4) Expense Element. This column identifies the applicable expense element.

CURRENT MONTH

EXPENSES - -

(5) Current Month Expenses

F Y T D

EXPENSES - -

(6) Fiscal Year To Date Expenses

CURRENT MONTH

GROSS ADJ OBLIGATIONS - -

(7) Current Month Gross Adjusted Obligations

F Y T D

GROSS ADJ OBLIGATIONS - -

(8) Fiscal Year To Date Gross Adjusted Obligations

c. Report Sequence. The report is prepared in the following sequence (major to minor):

1. Major Claimant.
2. Fiscal Year,
3. Appropriation,
4. Expense Limitation,
5. Operating Budget (including OB Suffix),
6. Chargeable UIC,
7. Budget Classification Code
8. Functional/Subfunctional Category Code, and
9. Expense Element Code

d. Totals. Totals of the four amount columns will be given for each chargeable UIC and for the operating budget.

e. Punched "Register 10" Data Cards. Each of the detail lines of the report will be supported by a data card punched as described below. Card field identified as "Reserved" will be left blank. When any other card field is not completely filled with significant information, zeros will be punched in the columns preceding the significant information (also see subpar. 601-5c of NAVSO P-3006).

<u>CARD COLUMNS</u>	<u>DESCRIPTION</u>
1-2	<u>REGISTER NUMBER</u> - Punch the number "10" in all cases.
3	<u>RESERVED</u>
4-11	<u>APPROPRIATION AND SUBHEAD</u> - Punch the 4-digit appropriation symbol 1804 or 1806 as appropriate followed by the 4-character expense limitation number.
12-15	<u>MONTH/YEAR</u> - Punch in card columns 12 and 13 the number of the calendar month covered by the report, followed by the last two digits of the calendar year in card columns 14 and 15. For example, November 1977 report month will be coded "1177."
16	<u>RESERVED</u>
17-21	<u>AUTHORIZATION ACCOUNTING ACTIVITY</u> - Punch the unit identification code of the fleet accounting office performing the accounting for the operating budget.
22-26	<u>OB HOLDER</u> - Punch the UIC of the operating budget holder preceded by zeros to complete the field.
27	<u>OB SUFFIX</u> - Punch the alpha or numeric code assigned, otherwise punch zero.
28	<u>RESERVED</u>

<u>CARD COLUMNS</u>	<u>DESCRIPTION</u>
29-33	<u>CHARGEABLE ACTIVITY</u> - Punch the unit identification code of the benefiting activity.
34-35	<u>FUNCTIONAL CATEGORY/SUBFUNCTIONAL CATEGORY CODE</u>
36	<u>EXPENSE ELEMENT CODE</u>
37	<u>RESERVED</u>
38	<u>RESERVED</u>
39-53	<u>RESERVED</u>
54-55	<u>BUDGET CLASSIFICATION CODE</u>
56-58	<u>RESERVED</u>
59-60	<u>FISCAL YEAR</u> - Punch the last two digits of the fiscal year applicable.
61-70	<u>CURRENT MONTH EXPENSE AMOUNT</u> - Punch dollars and cents. If credit amount, overpunch (11 zone) in column 70.
71-80	<u>CURRENT MONTH OBLIGATION AMOUNT</u> - Punch dollars and cents. If credit amount, overpunch (11 zone) in column 80.

- ★ f. Control Card. A control card will be submitted with each report to ensure receipt of all detail cards. When any field is not completely filled, zeros will be punched in the columns preceding the significant information. The following minimum essential control data will be punched:

REGISTER 10
CONTROL CARD

<u>CARD COLUMNS</u>	<u>DESCRIPTION</u>
1-2	Register Number - Punch report identifier.

CARD
COLUMNSDESCRIPTION

3	Control Card - Punch C.
4-11	Appropriation/Subhead - Punch the applicable four-digit symbol (i.e., 1804 or 1806) followed by the applicable four-digit expense limitation number.
12-15	Report Month/Year - Punch in columns 12 and 13 the calendar month covered by the report, followed by the last two digits of the calendar year in columns 14 and 15, e.g., 1076 for October 1976, 1276 for December 1976, etc.
16-21	Card Count - Punch the total number of cards contained in the monthly submission.
22-26	Operating Budget Identification - Punch unit identification code (UIC) of the operating budget holder.
27	Operating Budget Suffix - Punch the alpha or numeric code assigned; otherwise punch zero.
28	Fiscal Year Code - Punch the last digit of the fiscal year of the appropriation being reported.
29-32	Blank
32-44	Direct Expenses - Punch total current month changes in dollars and cents. Excludes reimbursable expenses in subfunctional category code "Z." <u>1</u> /
45-56	Reimbursable Expenses - Punch total current month changes in dollars and cents reported in subfunctional category code "Z." <u>1</u> /

CARD
COLUMNS

DESCRIPTION

- | | |
|-------|---|
| 57-68 | Direct Gross Adjusted Obligations - Punch total current month changes in dollars and cents. Excludes reimbursable gross adjusted obligations in subfunctional category code "Z." <u>1</u> / |
| 69-80 | Reimbursable Gross Adjusted Obligations - Punch total current month changes in dollars and cents reported in subfunctional category code "Z." <u>1</u> / |

1/ If decrease amounts, overpunch (11 zone) in columns 44, 56, 68, and/or 80, as applicable.

g. Distribution and Submission Date. The report will be prepared and submitted monthly for the first 12 months of the appropriation only. The report will be mailed in time to reach the recipient by not later than the 13th of the month following the report month. The report will be distributed as follows:

(1) Subhead 60--:

1. The Commander in Chief, Atlantic Fleet will receive the original and one copy of the report and the "Register 10" data cards or ADP tapes; and
2. The operating budget holder will receive one copy of the report.

★

(2) Subhead 65--:

(a) 1977 and subsequent fiscal year funds

1. The Naval Oceanographic Office (code 1700) will receive the original and one copy of the report and the "Register 10" data cards; and

2. The Director, Naval Oceanography and Meteorology National Space Technology Laboratories will receive one copy of the report.

(b) Funds prior to Fiscal Year 1977

1. The Commandant, Naval District Washington (Supply and Fiscal Department, Financial Services Division, Code 519.1) will receive the original and one copy of the report and the "Register 10" data cards; and
2. The Director, Naval Oceanography and Meteorology, National Space Technology Laboratories will receive one copy of the report.

(3) Subhead 66--:

1. The Office of the Chief of Naval Operations will receive two copies of the report;
2. The Commander in Chief, Atlantic Fleet will receive the original and one copy of the report and the "Register 10" data cards;
3. The operating budget holder (Commander in Chief, Atlantic) will receive one copy of the report; and
4. The Naval Station, Washington, D.C. will receive one copy of the report.

(4) Subhead 70--:

1. The Commander in Chief, Pacific Fleet will receive the original of the report only and "Register 10" data cards on ADP tape; and

2. The operating budget holder will receive one copy of the report.

★

(5) Subhead 72--:

1. The Chief of Naval Reserve will receive the original of the report and the "Register 10" data cards; and
2. The operating budget holder will receive one copy of the report.

★

h. Relationship to Other Reports. The amounts shown in columns (5), (6), (7), and (8) on the "OB TOTAL" line are also shown on the Budget Classification/Functional Category/Expense Report (NavCompt Form 2171) and the "Report of Expense Element Within Functional/Subfunctional Category and Overall Expense Element Totals." The amount shown on the OB TOTAL line in the CURRENT MONTH EXPENSES column of this report will be equal to the amount shown in the CHANGES FOR PERIOD column on the TOTAL EXPENSES line of the Trial Balance Report (NavCompt Form 2199). The amount shown on the OB TOTAL line in the FYTD EXPENSES column of this report will be equal to the amount shown in the BALANCES CURRENT MONTH column on the TOTAL EXPENSES line of the Trial Balance Report (NavCompt Form 2199). The amount shown on the OB TOTAL line in the CURRENT MONTH GROSS ADJ OBLIGATIONS column of this report will be equal to the sum of the amounts shown for statistical accounts 0998 and 0999 as shown in the CHANGES FOR PERIOD column of the NavCompt Form 2199. The amount shown on the OB TOTAL line in the FYTD GROSS ADJ OBLIGATIONS column of this report will be equal to the sum of statistical accounts 0998 and 0999 as shown in the BALANCES CURRENT MONTH column of the NavCompt Form 2199.

10. Budget Classification/Functional Category/Expense Report (NavCompt Form 2171)

a. General. The "Budget Classification/Functional Category/Expense Report" (NavCompt Form 2171) is prepared by the fleet accounting offices to provide fund administrators with a report of obligations and expenses categorized

as they are budgeted at the operating budget level and to provide data for input into the Navy Cost Information System (NCIS). The report shows obligations and expenses (both current month change and fiscal year to date totals) for each operating budget by Budget Classification Code, Functional/Subfunctional Category Code and Expense Element. The individual chargeable unit identification codes (and program element) are disregarded in the arrayment of this report. The "Budget Classification/Functional Category/Expense - Detail By Chargeable UIC" provides similar information at the chargeable unit identification code level (see subpar. 9 and illustration 3-7). The data shown in this report is also shown (with different arrayment and totals) in the "Report of Expense Element Within Functional/Subfunctional Category and Overall Expense Element Totals" (see subpar. 11 and illustration 3-9).

b. Description

(1) Heading. Information printed in the heading of the report will include the title, report symbol, month and year of the report, and the processed date (the date the report was printed by the fleet accounting office). The appropriation, fiscal year, expense limitation, operating budget and the unit identification code of the fleet accounting office will also be shown. The fleet accounting office will be shown in the "FROM:" identification and the claimant in the "TO:" identification.

(2) Columnar Data. The columnar headings of the report and a description of the data listed thereunder are as follows:

BCC - -

(1) Budget Classification Code

F/SF - -

(2) Functional/Subfunctional Category

EE - -

(3) Expense Element

RPT SYM S286. .08

BUDGET CLASSIFICATION/FUNCTIONAL CATEGORY/EXPENSE REPORT

PAGE 1

(NAVCOMPT FORM 2171) - DETAIL BY CHARGEABLE UIC FOR PERIOD ENDING OCTOBER 1972

FROM: NAVTEGFINCEN, NORFOLK

TO: CINCLANTFLT

APPR 1731804 EL 602C OB 57018

AAA 060951 PROCESSED 10/07/72

UIC (1)	BCC (2)	F/SF (3)	EE (4)	CURRENT MONTH EXPENSES (5)	F Y T D EXPENSES (6)	CURRENT MONTH GROSS ADJ OBLIGATIONS (7)	F Y T D GROSS ADJ OBLIGATIONS (8)
V03858	DC	C2	N	30.00	30.00	30.00	30.00
	DC	XJ	T	5,480.00	15,200.00		
	DC	XY	A	150,000.00	450,000.00		
	DC	XY	Q	170.00	460.00	170.00	505.00
	DC	XY	T	4,990.00	13,500.00	5,600.00	14,900.00
	DC	XY	W	300.00	550.00	190.00	605.00
	EB	XG	E	115.00	300.00	115.00	300.00
UIC TOTAL				161,085.00	480,040.00	6,105.00	16,340.00
V03876	DC	C2	N	20.00	20.00	20.00	20.00
	DC	XJ	T	6,000.00	16,000.00		
	DC	XY	A	160,000.00	480,000.00		
	DC	XY	Q	170.00	460.00	170.00	530.00
	DC	XY	T	5,500.00	13,500.00	5,600.00	14,900.00
	DC	XY	W	300.00	550.00	190.00	605.00
	EB	XG	E	130.00	400.00	130.00	400.00
UIC TOTAL				172,120.00	510,930.00	6,110.00	16,455.00
OB TOTAL				1,628,700.00	6,609,500.00	522,700.00	2,182,500.00

Illustration 3-7

3202.10b

3-230

RPT SYM R286.43.08B BUDGET CLASSIFICATION/FUNCTIONAL CATEGORY/EXPENSE REPORT

PAGE 1

(NAVCOMPT FORM 2171) FOR PERIOD ENDED OCTOBER 1972

FROM: NAVREGFINCEN, NORFOLK

TO: CINCLANTFLT

APFN 1731804 EL 602C OB 57018

AAA 060951 PROCESSED 11/07/72

BCC (1)	F/SF (2)	EE (3)	CURRENT MONTH EXPENSES (4)	F Y T D EXPENSES (5)	CURRENT MONTH GROSS ADJ OBLIGATIONS (6)	F Y T D GROSS ADJ OBLIGATIONS (7)
DC	C2	N	100.00	300.00	100.00	300.00
DC	C2	SUBTOTAL	100.00	300.00	100.00	300.00
DC	XJ	T	15,000.00	74,000.00	15,000.00	74,000.00
DC	XJ	SUBTOTAL	15,000.00	74,000.00	15,000.00	74,000.00
DC	XK	T	6,500.00	29,500.00	1,000.00	3,000.00
DC	XK	SUBTOTAL	6,500.00	29,500.00	1,000.00	3,000.00
DC	XU	Q	45,000.00	170,000.00	45,000.00	170,000.00
DC	XU	SUBTOTAL	45,000.00	170,000.00	45,000.00	170,000.00
DC	XY	A	880,000.00	3,520,000.00		
DC	XY	D	500.00	500.00	500.00	500.00
DC	XY	P	300.00	900.00	300.00	900.00
DC	XY	Q	90,000.00	370,000.00	90,000.00	370,000.00
DC	XY	T	103,000.00	360,000.00	103,000.00	360,000.00
DC	XY	U	1,000.00	4,000.00	1,000.00	4,000.00
DC	XY	W	75,000.00	298,000.00	75,000.00	298,000.00
DC	XY	Y	1,400.00	4,200.00	1,400.00	4,200.00
DC	XY	SUBTOTAL	1,151,200.00	4,831,400.00	271,200.00	1,037,600.00
DD	XF	E		15,000.00		15,000.00
DD	XF	SUBTOTAL		15,000.00		15,000.00
DD	XH	H		110,000.00		110,000.00
DD	XH	SUBTOTAL		110,000.00		110,000.00
D1	C2	N	100.00	300.00	100.00	300.00
D1	C2	SUBTOTAL	100.00	300.00	100.00	300.00
D1	XF	E		15,000.00		15,000.00
D1	XF	SUBTOTAL		15,000.00		15,000.00
D1	XH	H		110,000.00		110,000.00
D1	XH	SUBTOTAL		110,000.00		110,000.00
D1	XJ	T	15,000.00	74,000.00	15,000.00	74,000.00
D1	XJ	SUBTOTAL	15,000.00	74,000.00	15,000.00	74,000.00
D1	XK	T	6,500.00	29,500.00	1,000.00	3,000.00
D1	XK	SUBTOTAL	6,500.00	29,500.00	1,000.00	3,000.00
D1	XU	Q	45,000.00	170,000.00	45,000.00	170,000.00
D1	XU	SUBTOTAL	45,000.00	170,000.00	45,000.00	170,000.00
D1	XY	A	880,000.00	3,520,000.00		
D1	XY	D	500.00	500.00	500.00	500.00
D1	XY	P	300.00	900.00	300.00	900.00
D1	XY	Q	90,000.00	370,000.00	90,000.00	370,000.00
D1	XY	T	103,000.00	360,000.00	103,000.00	360,000.00
D1	XY	U	1,000.00	4,000.00	1,000.00	4,000.00
D1	XY	W	75,000.00	298,000.00	75,000.00	298,000.00

Illustration 3-8

RPT SYM R286.43.08B BUDGET CLASSIFICATION/FUNCTIONAL CATEGORY/EXPENSE REPORT

PAGE 2

(NAVCOMPT FORM 2171) FOR PERIOD ENDED OCTOBER 1972

FROM: NAVREGFINCEN, NORFOLK

TO: CINCLANTFLT

APFN 1731804 EL 602C OB 57018

AAA 060951 PROCESSED 11/07/72

BCC (1)	F/SF (2)	EE (3)	CURRENT MONTH EXPENSES (4)	F Y T D EXPENSES (5)	CURRENT MONTH GROSS ADJ OBLIGATIONS (6)	F Y T D GROSS ADJ OBLIGATIONS (7)
DL	XY	Y	1,400.00	4,200.00	1,400.00	4,200.00
DL	XY	SUBTOTAL	1,151,200.00	4,831,400.00	271,200.00	1,037,600.00
DL	C	N	100.00	300.00	100.00	300.00
DL	C	SUBTOTAL	100.00	300.00	100.00	300.00
DL	X	A	880,000.00	3,520,000.00		
DL	X	D	500.00	500.00	500.00	500.00
DL	X	E		15,000.00		15,000.00
DL	X	H		110,000.00		110,000.00
DL	X	P	300.00	900.00	300.00	900.00
DL	X	Q	135,000.00	540,000.00	135,000.00	540,000.00
DL	X	T	124,500.00	463,500.00	119,000.00	437,000.00
DL	X	U	1,000.00	4,000.00	1,000.00	4,000.00
DL	X	W	75,000.00	298,000.00	75,000.00	298,000.00
DL	X	Y	1,400.00	4,200.00	1,400.00	4,200.00
DL	X	SUBTOTAL	1,217,700.00	4,956,100.00	332,200.00	1,419,600.00
DL		A	880,000.00	3,520,000.00		
DL		D	500.00	500.00	500.00	500.00
DL		E		15,000.00		15,000.00
DL		H		110,000.00		110,000.00
DL		N	100.00	300.00	100.00	300.00
DL		P	300.00	900.00	300.00	900.00
DL		Q	135,000.00	540,000.00	135,000.00	540,000.00
DL		T	124,500.00	463,500.00	119,000.00	437,000.00
DL		U	1,000.00	4,000.00	1,000.00	4,000.00
DL		W	75,000.00	298,000.00	75,000.00	298,000.00
DL		Y	1,400.00	4,200.00	1,400.00	4,200.00
DL		TOTAL	1,217,800.00	4,956,400.00	332,300.00	1,409,900.00
EA	C2	N	900.00	3,700.00	900.00	3,700.00
EA	C2	Q	1,000.00	4,000.00	1,000.00	4,000.00
EA	C2	T	4,000.00	17,000.00	4,000.00	17,000.00
EA	C2	U	3,000.00	11,000.00	3,000.00	11,000.00
EA	C2	W	1,000.00	4,000.00	1,000.00	4,000.00
EA	C2	SUBTOTAL	9,900.00	39,700.00	9,900.00	39,700.00
EA	XQ	E	15,000.00	60,000.00	15,000.00	60,000.00
EA	XQ	SUBTOTAL	15,000.00	60,000.00	15,000.00	60,000.00
EA	XJ	T		1,000.00		1,000.00
EA	XJ	SUBTOTAL		1,000.00		1,000.00
EA	XK	T	500.00	500.00		
EA	XK	SUBTOTAL	500.00	500.00		
EA	XU	Q	35,000.00	150,000.00	35,000.00	150,000.00
EA	XU	T	2,000.00	9,000.00	2,000.00	9,000.00
EA	XU	U	3,000.00	11,000.00	3,000.00	11,000.00
EA	XU	W	15,000.00	60,000.00	15,000.00	60,000.00
EA	XU	SUBTOTAL	55,000.00	230,000.00	55,000.00	230,000.00

Illustration 3-8

RPT SYM R286.43.08B BUDGET CLASSIFICATION/FUNCTIONAL CATEGORY/EXPENSE REPORT

PAGE 3

(NAVCOMPT FORM 2171) FOR PERIOD ENDING OCTOBER 1972

FROM: NAVREGFINCEN, NORFOLK

TO: CINCLANTFLT

APFN 1731804 EL 602C CB 57018

AAA 060951 PROCESSED 11/07/72

BCC (1)	F/SF (2)	EE (3)	CURRENT MONTH EXPENSES (4)	F Y T D EXPENSES (5)	CURRENT MONTH GROSS ADJ OBLIGATIONS (6)	F Y T D GROSS ADJ OBLIGATIONS (7)
EA	XY	A	220,000.00	880,000.00		
EA	XY	D	500.00	500.00	500.00	500.00
EA	XY	P	200.00	600.00	200.00	600.00
EA	XY	Q	20,000.00	90,000.00	20,000.00	90,000.00
EA	XY	T	12,000.00	40,000.00	12,000.00	40,000.00
EA	XY	U	17,000.00	66,000.00	17,000.00	66,000.00
EA	XY	W		2,000.00		2,000.00
EA	XY	Y	600.00	1,800.00	600.00	1,800.00
EA	XY	SUBTOTAL	270,300.00	1,080,900.00	50,300.00	200,900.00
EB	XG	E	60,000.00	240,000.00	60,000.00	240,000.00
EB	XG	SUBTOTAL	60,000.00	240,000.00	60,000.00	240,000.00
EL	C2	N	900.00	3,700.00	900.00	3,700.00
EL	C2	Q	1,000.00	4,000.00	1,000.00	4,000.00
EL	C2	T	4,000.00	17,000.00	4,000.00	17,000.00
EL	C2	U	3,000.00	11,000.00	3,000.00	11,000.00
EL	C2	W	1,000.00	4,000.00	1,000.00	4,000.00
EL	C2	SUBTOTAL	9,900.00	39,700.00	9,900.00	39,700.00
EL	XG	E	75,000.00	300,000.00	75,000.00	300,000.00
EL	XG	SUBTOTAL	75,000.00	300,000.00	75,000.00	300,000.00
EL	XJ	T		1,000.00		1,000.00
EL	XJ	SUBTOTAL		1,000.00		1,000.00
EL	XK	T	500.00	500.00		
EL	XK	SUBTOTAL	500.00	500.00		
EL	XU	Q	35,000.00	150,000.00	35,000.00	150,000.00
EL	XU	T	2,000.00	9,000.00	2,000.00	9,000.00
EL	XU	U	3,000.00	11,000.00	3,000.00	11,000.00
EL	XU	W	15,000.00	60,000.00	15,000.00	60,000.00
EL	XU	SUBTOTAL	55,000.00	230,000.00	55,000.00	230,000.00
EL	XY	A	230,000.00	880,000.00		
EL	XY	D	500.00	500.00	500.00	500.00
EL	XY	P	200.00	600.00	200.00	600.00
EL	XY	Q	20,000.00	90,000.00	20,000.00	90,000.00
EL	XY	T	12,000.00	40,000.00	12,000.00	40,000.00
EL	XY	U	17,000.00	66,000.00	17,000.00	66,000.00
EL	XY	W		2,000.00		2,000.00
EL	XY	Y	600.00	1,800.00	600.00	1,800.00
EL	XY	SUBTOTAL	270,300.00	1,080,900.00	50,300.00	200,900.00
EL	C	N	900.00	3,700.00	900.00	3,700.00
EL	C	Q	1,000.00	4,000.00	1,000.00	4,000.00
EL	C	T	4,000.00	17,000.00	4,000.00	17,000.00
EL	C	U	3,000.00	11,000.00	3,000.00	11,000.00
EL	C	W	1,000.00	4,000.00	1,000.00	4,000.00
EL	C	SUBTOTAL	9,900.00	39,700.00	9,900.00	39,700.00

Illustration 3-8

RPT SYM R286.43.08B BUDGET CLASSIFICATION/FUNCTIONAL CATEGORY/EXPENSE REPORT
(NAVCOMPT FORM 2171) FOR PERIOD ENDING OCTOBER 1972

PAGE 4

FROM: NAVREGFINCEN, NORFOLK

TO: CINCLANTFLT

APPN 1731804 EL 602C OB 57018

AAA 060951 PROCESSED 11/07/72

BCC (1)	F/SF (2)	EE (3)	CURRENT MONTH EXPENSES (4)	F Y T D EXPENSES (5)	CURRENT MONTH GROSS ADJ OBLIGATIONS (6)	F Y T D GROSS ADJ OBLIGATIONS (7)
EL	X	A	220,000.00	880,000.00		
EL	X	D	500.00	500.00	500.00	500.00
EL	X	E	75,000.00	300,000.00	75,000.00	300,000.00
EL	X	P	200.00	600.00	200.00	600.00
EL	X	Q	55,000.00	220,000.00	55,000.00	220,000.00
EL	X	T	14,500.00	50,500.00	14,000.00	50,000.00
EL	X	U	20,000.00	77,000.00	20,000.00	77,000.00
EL	X	W	15,000.00	62,000.00	15,000.00	62,000.00
EL	X	Y	600.00	1,800.00	600.00	1,800.00
EL	X	SUBTOTAL	380,800.00	1,612,400.00	180,300.00	731,900.00
EL		A	220,000.00	880,000.00		
EL		D	500.00	500.00	500.00	500.00
EL		E	75,000.00	300,000.00	75,000.00	300,000.00
EL		N	900.00	3,700.00	900.00	3,700.00
EL		P	200.00	600.00	200.00	600.00
EL		Q	56,000.00	224,000.00	56,000.00	224,000.00
EL		T	18,500.00	67,500.00	18,000.00	67,000.00
EL		U	23,000.00	88,000.00	23,000.00	88,000.00
EL		W	16,000.00	66,000.00	16,000.00	66,000.00
EL		Y	600.00	1,800.00	600.00	1,800.00
EL		SUBTOTAL	410,700.00	1,652,100.00	190,200.00	771,600.00
F1	XT	T	200.00	1,000.00	200.00	1,000.00
F1	XT	SUBTOTAL	200.00	1,000.00	200.00	1,000.00
F1	X	T	200.00	1,000.00	200.00	1,000.00
F1	X	SUBTOTAL	200.00	1,000.00	200.00	1,000.00
F1		T	200.00	1,000.00	200.00	1,000.00
F1		SUBTOTAL	200.00	1,000.00	200.00	1,000.00
OB TOTAL			1,628,700.00	6,609,500.00	522,700.00	2,152,500.00

Illustration 3-8

CURRENT MONTH

EXPENSES - -

(4) Current Month Expenses

F Y T D

EXPENSES - -

(5) Fiscal Year To Date Expenses

CURRENT MONTH

GROSS ADJ OBLIGATIONS - -

(6) Current Month Gross Adjusted Obligations

F Y T D

GROSS ADJ OBLIGATIONS - -

(7) Fiscal Year To Date Gross Adjusted Obligations

c. Report Sequence and Totals. The report sequence and totals will be as prescribed in Financial Management of Resources (NAVSO P-3006, subpar. 601-5) except that individual chargeable unit identification codes (and program element) will be disregarded (see illustration 3-8).

d. Distribution and Submission Date. The report will be prepared and submitted monthly for the first 12 months of the appropriation only. The report will be mailed in time to reach the recipient by not later than the 13th of the month following the report month. The report will be distributed as follows:

(1) Subhead 60--:

1. The Commander in Chief, Atlantic Fleet will receive the original and one copy of the report; and
2. The operating budget holder will receive one copy of the report.

★

(2) Subhead 65--:

(a) 1977 and subsequent fiscal year funds

1. The Naval Oceanographic Office will receive the original and one copy of the report; and
2. The Director, Naval Oceanography and Meteorology, National Space Technology Laboratories will receive one copy of the report.

(b) Funds prior to Fiscal Year 1977

1. The Commandant, Naval District Washington will receive the original and one copy of the report; and
2. The Director, Naval Oceanography and Meteorology, National Space Technology Laboratories will receive one copy of the report.

(3) Subhead 66--:

1. The Office of the Chief of Naval Operations will receive two copies of the report;
2. The Commander in Chief, Atlantic Fleet will receive the original and one copy of the report;
3. The operating budget holder (Commander in Chief, Atlantic) will receive one copy of the report; and
4. The Naval Station, Washington, D.C. will receive one copy of the report.

(4) Subhead 70--:

1. The Commander in Chief, Pacific Fleet will receive the original of the report only; and
2. The operating budget holder will receive one copy of the report.

(5) Subhead 72--:

1. The Chief of Naval Reserve will receive the original of the report only; and
2. The operating budget holder will receive one copy of the report.

e. Relationship to Other Reports. The amounts shown in columns (4), (5), (6), and (7) on the OB TOTAL line of this report are also shown on the Budget Classification/Functional Category/Expense Report - Detail By Chargeable UIC and the Report of Expense Element Within Functional/Subfunctional Category and Overall Expense Element Totals. The amount shown on the OB TOTAL line in the CURRENT MONTH EXPENSES column of this report will be equal to the amount shown in the CHANGES FOR PERIOD column on the TOTAL EXPENSES line of the Trial Balance Report (NavCompt Form 2199). The amount shown on the OB TOTAL line in the FYTD EXPENSES column of this report will be equal to the amount shown in the BALANCES CURRENT MONTH column on the TOTAL EXPENSES line of the Trial Balance Report (NavCompt Form 2199). The amount shown on the OB TOTAL line in the CURRENT MONTH GROSS ADJ OBLIGATIONS column of this report will be equal to the sum of the amounts shown for statistical accounts 0998 and 0999 as shown in the CHANGES FOR PERIOD column of the NavCompt Form 2199. The amount shown on the OB TOTAL line in the FYTD GROSS ADJ OBLIGATIONS column of this report will be equal to the sum of statistical accounts 0998 and 0999 as shown in the BALANCES CURRENT MONTH column of the NavCompt Form 2199.

11. REPORT OF EXPENSE ELEMENT WITHIN FUNCTIONAL/SUBFUNCTIONAL CATEGORY AND OVERALL EXPENSE ELEMENT TOTALS

a. General. The "Report of Expense Element Within Functional/Subfunctional Category and Overall Expense Element Totals" is prepared by the fleet accounting offices as a supplement to the Budget Classification/Functional Category/Expense Report (NavCompt Form 2171) to provide the fund administrators the same data given in that report, but in different arrayment and with different totals. The first half of this report shows obligations and expenses (both current month change and fiscal year to date totals) for each operating budget by Functional/Subfunctional Category (without regard to the applicable benefiting unit identification code nor Budget Classification Code). The second half of this report shows obligations and expenses (both current month change and fiscal year to date totals) for each operating budget by Expense Element Code (without regard to the benefiting unit identification code, the Budget Classification Code, nor the Functional/Subfunctional Category Code).

b. Description

(1) Heading. Information printed in the heading of the "Report of Expense Element Within Functional/Subfunctional Category and Overall Expense Element Totals" will include the title, report symbol, month and year of the report, and the processed date (the date the listing was printed by the fleet accounting office). The appropriation, fiscal year, expense limitation, operating budget and fleet accounting office will also be shown. The fleet accounting office will be shown in the "FROM:" identification and the claimant in the "TO:" identification.

(2) Columnar Data. The columnar headings of the report and a description of the data listed thereunder are as follows:

F/SF

(1) - - Functional/Subfunctional Category Code

EE

(2) - - Expense Element Code

CURRENT MONTH

EXPENSES

(3) - - Current Month Expenses

F Y T D

EXPENSES

(4) - - Fiscal Year To Date Expenses

CURRENT MONTH

GROSS ADJ OBLIGATIONS

(5) - - Current Month Gross Adjusted
Obligations

F Y T D

GROSS ADJ OBLIGATIONS

(6) - - Fiscal Year To Date Gross Adjusted
Obligations

c. Report Sequence. The report will be prepared in the following sequence (major to minor):

1. Major Claimant UIC (1st two digits of expense limitation);
2. Fiscal Year;
3. Appropriation;
4. Expense Limitation;
5. Operating Budget (including OB suffix);
6. 1st half and 2nd half of report indicator (i.e., the EE within F/SF in the 1st half and the overall EE totals in the 2nd half);
7. Functional/Subfunctional Category Code; and
8. Expense Element Code.

AND OVERALL EXPENSE ELEMENT TOTALS (OPERATING FORCES SUPPLEMENT TO NAVCOMST FORM 2171)

FOR THE PERIOD ENDING OCTOBER 1972

FROM: NAVREGFINCEN, NORFOLK

TO: CINCLANTFLT

APPN 1731804 EL 602C OB 57018

AAA 060951

(PROCESSED 11/07/72)

F/SF (1)	EE (2)	CURRENT MONTH EXPENSES (3)	F Y T D EXPENSES (4)	CURRENT MONTH GROSS ADJ OBLIGATIONS (5)	F Y T D GROSS ADJ OBLIGATIONS (6)
C2	N	1,000.00	4,000.00	1,000.00	4,000.00
C2	Q	1,000.00	4,000.00	1,000.00	4,000.00
C2	T	4,000.00	17,000.00	4,000.00	17,000.00
C2	U	3,000.00	11,000.00	3,000.00	11,000.00
C2	W	1,000.00	4,000.00	1,000.00	4,000.00
C2	TOTAL	10,000.00	40,000.00	10,000.00	40,000.00
	XF E		15,000.00		15,000.00
	XF TOTAL		15,000.00		15,000.00
	XG E	75,000.00	300,000.00	75,000.00	300,000.00
	XG TOTAL	75,000.00	300,000.00	75,000.00	300,000.00
	XH H		110,000.00		110,000.00
	XH TOTAL		110,000.00		110,000.00
	XJ T	15,000.00	75,000.00	15,000.00	75,000.00
	XJ TOTAL	15,000.00	75,000.00	15,000.00	75,000.00
	XK T	7,000.00	30,000.00	1,000.00	3,000.00
	XK TOTAL	7,000.00	30,000.00	1,000.00	3,000.00
	XT T	200.00	1,000.00	200.00	1,000.00
	XT TOTAL	200.00	1,000.00	200.00	1,000.00

TRAVEL SPECIAL AIRCRAFT CHARTER → XF E

TAD → XG E

Illustration 3-9

3202-11c

3-240

AND OVERALL EXPENSE ELEMENT TOTALS (OPERATING FORCES SUPPLEMENT TO NAVCOMPT FORM 2171)

FOR THE PERIOD ENDING OCTOBER 1972

FROM: NAVREGFINCEN, NORFOLK

TO: CINCANTFLT

APPN 1731804 EL 602C OR 57018

AAA 060951

(PROCESSED 11/07/72)

F/SF (1)	EE (2)	CURRENT MONTH EXPENSES (3)	F Y T D EXPENSES (4)	CURRENT MONTH GROSS ADJ OBLIGATIONS (5)	F Y T D GROSS ADJ OBLIGATIONS (6)
XU	Q	80,000.00	320,000.00	80,000.00	320,000.00
XU	T	2,000.00	9,000.00	2,000.00	9,000.00
XU	U	3,000.00	11,000.00	3,000.00	11,000.00
XU	W	15,000.00	60,000.00	15,000.00	60,000.00
XU	TOTAL	100,000.00	400,000.00	100,000.00	400,000.00
XY	A	1,100,000.00	4,400,000.00		
XY	D	1,000.00	1,000.00	1,000.00	1,000.00
XY	P	500.00	1,500.00	500.00	1,500.00
XY	Q	110,000.00	460,000.00	110,000.00	460,000.00
XY	T	115,000.00	400,000.00	115,000.00	400,000.00
XY	U	18,000.00	70,000.00	18,000.00	70,000.00
XY	W	75,000.00	300,000.00	75,000.00	300,000.00
XY	Y	2,000.00	6,000.00	2,000.00	6,000.00
XY	TOTAL	1,421,500.00	5,638,500.00	321,500.00	1,238,500.00
OVERALL EXPENSE ELEMENT TOTALS:					
	A	1,100,000.00	4,400,000.00		
	D	1,000.00	1,000.00	1,000.00	1,000.00
	E	75,000.00	315,000.00	75,000.00	315,000.00
	H		110,000.00		110,000.00
	N	1,000.00	4,000.00	1,000.00	4,000.00
	P	500.00	1,500.00	500.00	1,500.00
	Q	191,000.00	784,000.00	191,000.00	784,000.00
	T	143,200.00	532,000.00	137,200.00	505,000.00
	U	24,000.00	92,000.00	24,000.00	92,000.00
	W	91,000.00	364,000.00	91,000.00	364,000.00
	Y	2,000.00	6,000.00	2,000.00	6,000.00
OB TOTAL		1,628,700.00	6,609,500.00	522,700.00	2,182,500.00

3-241

3202-11c

d. Totals. Totals of the four amount columns will be given for each Functional/Subfunctional Category Code in the 1st half of the report and for the operating budget at the end of the 2nd half of the report.

★ e. Distribution and Submission Date. The report will be prepared and submitted monthly for the first 12 months of the appropriation only. The report will be mailed in time to reach the recipient by not later than the 13th of the month following the report month. The report will be distributed as follows:

1. the major claimant (e.g., fleet commander) will receive the original and one additional copy; and
2. each operating budget holder will receive one copy of his applicable portion of the report

★ f. Relationship to Other Reports. The amount shown on the OB TOTAL line in the CURRENT MONTH EXPENSES column of this report will be equal to the amount shown in the CHANGES FOR PERIOD column on the TOTAL EXPENSES line of the Trial Balance Report (NavCompt Form 2199). The amount shown on the OB TOTAL line in the FYTD EXPENSES column of this report will be equal to the amount shown in the BALANCES CURRENT MONTH column on the TOTAL EXPENSES line of the Trial Balance Report (NavCompt Form 2199). The amount shown on the OB TOTAL line in the CURRENT MONTH GROSS ADJ OBLIGATIONS column of this report will be equal to the sum of the amounts shown for statistical accounts 0998 and 0999 as shown in the CHANGES FOR PERIOD column of the NavCompt Form 2199. The amount shown on the OB TOTAL line in the FYTD GROSS ADJ OBLIGATIONS column of this report will be equal to the sum of statistical accounts 0998 and 0999 as shown in the BALANCES CURRENT MONTH column of the NavCompt Form 2199. The amounts shown in columns (3), (4), (5) and (6) on the OB TOTAL line of this report are also shown on the Budget Classification/Functional Category/Expense Report - Detail By Chargeable UIC and the Budget Classification/Functional Category/Expense Report (NavCompt Form 2171).

12. AIR/STAFF STATUS REPORT. The Air/Staff Status Report is prepared monthly by Fleet Aviation Accounting Offices, Atlantic and Pacific, and sent to be received by the recipient by not later than the 13th day of the first month following the report month. This report is equivalent to the ship forces' Ship/Staff Status Report prepared by Navy Regional Finance Centers, Norfolk and San Diego, and includes the same columnar data, but is arrayed differently, e.g., shown by OFC (OPTAR Functional Category). A future revision of this handbook will provide a detailed description and illustration of this report. ★

3203 MANAGEMENT REPORTS - SHIP AND AVIATION OPERATING FORCES

1. GENERAL. The Navy Regional Finance Centers, Norfolk and San Diego, will prepare and submit the management reports prescribed in subpars. 2 through 8. The Fleet Aviation Accounting Offices, Atlantic and Pacific, will submit the reports prescribed in subpars. 4, 7, and 8. The Navy Construction Battalion Center, Port Hueneme will prepare and submit the management reports prescribed in subpars. 4, 7, and 8. ★

2. OBLIGATION/EXPENDITURE DETAIL REPORT

a. General. The Obligation/Expenditure Detail Report is prepared monthly by Navy Regional Finance Centers, Norfolk and San Diego. The report combines various data (e.g., Gross Adjusted Unfilled Orders (Obligations), MTIS, Matched Expenditures, Unmatched Expenditures, and Statistical Costs) by benefiting activity (ship or unit) by funding category (e.g., Type commander funded, Fleet Commander funded or Military Personnel Costs), and by fund code. It is further arrayed by fiscal year, appropriation, Type Commander, Five Year Defense Program (or budget activity), ship or unit class code and ship or unit group. At the end of each Type Commander's portion of the report, a summary of all the costs are arrayed by appropriation, fiscal year, funding category, and fund code (summarized by second position of fund code in the case of alphabetic-alphabetic and alphabetic-numeric fund codes), without regard to Five Year Defense Program/budget activity. A sample report is shown on illustration 3-10.

b. Description

(1) Heading. Information printed in the heading of the Obligation/Expenditure Detail Report will include the title, report symbol, appropriation, fiscal year, Type Commander unit identification code, abbreviated Type Commander title, month and year of the report, and the Navy regional finance center process date.

(2) Columnar Data. The columnar headings of the Obligation/Expenditure Detail Report and a description of the data listed thereunder are as follows:

UIC - - Unit Identification Code. This column shows the unit identification code of the activity for which data is shown in the corresponding columns.

HULL - - Hull Number. This column shows the hull or squadron number for ships and ship squadrons. Identification of various groupings and totals are also printed in this, the UIC, and FC columns.

FC - - Fund Code. This column shows the fund code applicable to the amounts shown in the GROSS ADJUSTED UNFILLED ORDERS FYTD and CUR MO CHANGE IN GROSS ADJ UNFILLED ORDERS columns. Second position fund code "C" will be used to identify the obligations reported as OTHER on the Budget/OPTAR Report (NavCompt Form 2157) and fund codes "C," "K," "S," "U," "V," "2," and "9." Second position fund code "R" will be used to identify obligation data applicable to fund codes "R" and "B." Fund codes prefixed with "A-" or "B-" represent special interest subfunctional costs for automatic data processing and telecommunications prescribed in par. 4407.

GROSS ADJUSTED
UNFILLED ORDERS

(FYTD) - - Gross Adjusted Unfilled Orders (Fiscal Year to Date). This column shows the fiscal year to date amount of Gross Adjusted Unfilled Orders (Obligations) as of the last reconciliation process performed by the Navy regional finance center. The

amount is composed of the gross unfilled orders (obligations) reported on the last Budget/OPTAR Report (NavCompt Form 2157), on Block 22, (or other report submitted in lieu thereof) plus the fiscal year to date amount of adjustments (differences) applicable to the fund code shown (see description of FC column above for exception). The amounts in this column include the "DIFFERENCES" calculated in the last reconciliation process performed by the Navy regional finance center. Travel data is shown by OPTAR Holder.

**CUR MO CHANGE
IN GROSS ADJ**

UNFILLED ORDERS - - Current Month Change in Gross Adjusted Unfilled Orders (obligations). This column shows the net difference between the last and current months' GROSS ADJUSTED UNFILLED ORDERS (FYTD) amount. Travel data shown by OPTAR holder.

FC - - Fund Code. This column shows the fund code and special interest subfunctional cost code applicable to the amount shown in the columns to its right for costs incurred for the benefit of the activity identified in the UIC column. (The column is repeated for ease of reading only.)

MTIS

FYTD - - Material Turned Into Store Fiscal Year to Date. This column shows the fiscal year to date amount of credits granted by the issue activity/stock point for material turned into store. The amounts are shown by the unit/activity that turned the material in for credit (identified in the UIC column). Although the credit for material turned into store is shown by the activity that turned the material in for credit, the actual credit received is taken up at the overall operating budget level vice at the OPTAR level. In the case of material turned into store for credit to a reimbursable OPTAR (second position of fund code "A"), the credit is lodged to the applicable reimbursable order within the operating budget.

MATCHED
EXPENDITURES

FYTD - - Matched Expenditures Fiscal Year to Date. This column shows the fiscal year to date amount of expenditures that matched corresponding unfilled order (obligation) documents (or were "threshold charged" or "direct charged") as of the last reconciliation process performed by the Navy regional finance center. When an unfilled order (obligation) document matches an expenditure document, but the fund codes differ, the cost is reported under the fund code of the unfilled order (obligation) document.

UNMATCHED
EXPENDITURES - - Unmatched Expenditures. This column shows the amounts of expenditures which are in the Navy regional finance center files, as of the last reconciliation process performed, but which have not matched with corresponding unfilled order (obligation) documents and were not "threshold charged" nor "direct charged." This column also includes expenditures that because of an excessive difference (i.e., over \$500.00) were prevented from matching corresponding unfilled orders, or being threshold charged.

STATISTICAL

FYTD - - Statistical Fiscal Year to Date. This column shows the fiscal year to date amount of statistical charges and credits applicable to the activity identified in the UIC column, with the applicable fund code shown in the FC column. This column includes "B" Summaries and Military Personnel Costs.

c. Report Sequence. The Obligation/Expenditure Detail Report will be prepared in the following sequence (major to minor):

1. Appropriation,
2. Major Claimant UIC (first two positions of expense limitation),
3. Fiscal Year,
4. Operating Budget Holder UIC,
5. OPTAR holder,

6. FYDP/Budget Activity,
7. Class,
8. Type,
9. Group,
10. Benefiting UIC,
11. Regular/Recap Data Indicator,
12. Fund Code, and
13. Special Interest Cost Code.

d. Totals. Totals for the data contained in the various column headings are shown by funding category, fund code, and overall total at each change in the following:

1. UIC,
2. Ship/Unit Group,
3. Ship/Unit Type (Class Code "1" (Ships) only),
4. Ship/Unit Class Code, and
5. Five Year Defense Program/budget activity.

Additionally, all columnar amounts will be summarized by funding category, fund code (summarized by second position of fund code for alphabetic-alphabetic and alphabetic-numeric fund codes and by both characters for numeric-numeric fund codes), within Type Commander, fiscal year, and appropriation (without regard to Five Year Defense Program/budget activity) at the end of each Type Commander's portion of the report.

This sub-report within the body of the main report will be in the following sequence (major to minor):

1. Appropriation,
2. Fiscal Year,
3. Type Commander Unit Identification Code (not operating budget),
4. Funding Category (Type Commander funded, Fleet Commander funded and Military Personnel Cost),

RPT SYM S286.23.08 57018 COMCRUDESANT
FISCAL YR 72

OBLIGATION/EXPENDITURE DETAIL REPORT

JANUARY 1972

PROCESSED 02/11/72

Page 1

3203-2d

UIC	HULL	FC	GROSS ADJUSTED UNFILLED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILLED ORDERS	FC	MTIS FYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
FIVE YEAR DEFENSE PROGRAM 2									
SHIP CLASS									
DD TYPE									
DD TYPE 21 GROUP									
3-248	V03858 0758	AB			AB	1.00CR		60.00	
		AC	35,000.00	4,000.00	AC	600.00CR	23,500.00	340.00	700.00
		AD			AD		1,500.00		
		AE	2,000.00	600.00	AE		500.00	400.00	2,000.00
		AG			AG				5,000.00
		AH			AH				10,000.00
		AK			AK		700.00		
		AM			AM		200.00	80.00	
		AR	49,800.00	7,500.00	AR	5,000.00CR	30,800.00	100.00	400.00
		AS			AS		20.00		
		AU			AU		100.00	100.00	
		AY			AY		80.00		
		TYCOM FUND	86,800.00	12,100.00		5,601.00CR	57,400.00	1,080.00	18,100.00
		29	1,400.00		29		1,300.00		
		39	118,500.00	16,000.00	39		122,000.00		5,500.00
	66			66		12,000.00			
	84	8,500.00		84		11,000.00			
	FLEET FUND	128,400.00	16,000.00			146,300.00		5,500.00	
	MILPERS							1,100,000.00	
	UIC TOTAL	215,200.00	28,100.00		5,601.00CR	203,700.00	1,080.00	1,123,600.00	

Illustration 3-10

RPT SYM S286.23.08 57018 COMCRUDESANT

OBLIGATION/EXPENDITURE DETAIL REPORT

JANUARY 1972

PROCESSED 02/14/72

Page 2

FISCAL YR 72

UIC	HULL	FC	CROSS ADJUSTED UNFILLED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILLED ORDERS	FC	MTIS FYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
403876	0776	AC	28,000.00	2,000.00	AC	200.00CR	21,500.00	700.00	1,700.00
		AD			AD		800.00		
		AE	3,500.00	50.00	AE	30.00CR	3,200.00		3,000.00
		AG			AG				3,800.00
		AH			AH				5,000.00
		AK			AK		40.00		
		AM			AM		1,000.00	200.00	
		AR	54,000.00	3,500.00	AR	15,500.00CR	43,000.00	600.00	100.00
		AU			AU		800.00		
		TYCOM FUND	85,500.00	5,550.00		15,730.00CR	70,340.00	1,500.00	13,600.00
		29	4,000.00			20.00CR	4,000.00		
		39	80,000.00	2,500.00		1,000.00CR	76,000.00		
		66					8,000.00		
		84	8,500.00				16,800.00		
		FLEET FUND	92,500.00	2,500.00		1,020.00CR	104,800.00		
		MILPERS							1,070,000.00
		UIC TOTAL	178,000.00	8,050.00		16,750.00CR	175,140.00	1,500.00	1,083,600.00
DD	TYPE 21 GROUP TOTALS (THIS GROUP STARTS ON PAGE 1)								
		AB			AB	1.00CR		60.00	
		AC	63,000.00	6,000.00	AC	800.00CR	45,000.00	1,040.00	2,400.00
		AD			AD		2,300.00		
		AE	5,500.00	650.00	AE	30.00CR	3,700.00	400.00	5,000.00
		AG			AG				8,800.00
		AH			AH				15,000.00
		AK			AK		740.00		
		AM			AM		1,200.00	280.00	
		AR	103,800.00	11,000.00	AR	20,500.00CR	73,800.00	700.00	500.00

3-249

Illustration 3-10

3203-2d

RPT SYM S286.23.08 57018 COMCRUDESLANT

OBLIGATION/EXPENDITURE DETAIL REPORT

JANUARY 1972

PROCESSED 02/11/72

Page 3

FISCAL YR 72

UIC	HULI	FC	GROSS-ADJUSTED UNFILED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILED ORDERS	FC	MTIS FYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
		AS					20.00		
		AU					900.00	100.00	
		AY					80.00		
	TYCOM FUND		172,300.00	17,650.00		21,331.00CR	127,740.00	2,580.00	31,700.00
		29	5,400.00			20.00CR	5,300.00		
		39	198,500.00	18,500.00		1,000.00CR	198,000.00		5,500.00
		66					20,000.00		
		84	17,000.00				27,800.00		
	FLEET FUND		220,900.00	18,500.00		1,020.00CR	251,100.00		5,500.00
	MILPERS								2,170,000.00
	TOTAL		393,200.00	36,150.00		22,351.00CR	378,840.00	2,580.00	2,207,200.00
DD	TYPE 23 GROUP								
V03863	0763	AC	40,000.00	1,900.00		15.00CR	31,000.00	600.00	300.00
		AE	4,000.00				3,500.00	200.00	
		AG							4,000.00
		AH							4,500.00
		AK					600.00		
		AM					500.00	100.00	
		AQ						80.00	
		AR	50,000.00	2,000.00		60.00CR	41,000.00	500.00	7,500.00
		AS					80.00		
		AU					800.00	300.00	
		AV					10.00		
		AY					300.00	1,500.00	

3203-2d

3-250

Illustration 3-10

FISCAL YR 72

UIC	HULL	FC	GROSS ADJUSTED UNFILLED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILLED ORDERS	FC	MTIS FYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
	TYCOM FUND		94,000.00	3,900.00		75.00CR	77,790.00	3,280.00	16,300.00
	29		3,000.00		29	100.00CR	3,700.00		
	39		147,000.00	16,000.00	39		66,000.00		
	66				66		8,300.00		
	84		8,500.00		84		7,000.00		
	FLEET FUND		158,500.00	16,000.00		100.00CR	85,000.00		
	MILPERS								1,050,000.00
	UIC TOTAL		252,500.00	19,900.00		175.00CR	162,790.00	3,280.00	1,066,300.00
VO4310	0710	AC	32,000.00	3,500.00	AC	20.00CR	20,000.00	500.00	150.00
		AE	8,000.00	2,000.00	AE	10.00CR	4,000.00		200.00
		AG			AG				8,500.00
		AH			AH				8,000.00
		AK			AK		2,800.00	300.00	
		AM			AM			250.00	
		AQ			AQ			50.00	
		AR	47,000.00	6,000.00	AR	50.00CR	32,500.00	400.00	600.00
		AS			AS		20.00		
		AU			AU		600.00		
		AY			AY		150.00		
	TYCOM FUND		87,000.00	11,500.00		80.00CR	60,070.00	1,500.00	17,450.00
	29		2,000.00	100.00	29	20.00CR	2,500.00		
	39		132,000.00		39		97,000.00		4,000.00
	48				48		21,000.00		
	84		8,500.00		84		14,500.00		
	FLEET FUND		142,500.00	100.00		20.00CR	135,000.00		4,000.00
	MILPERS								1,060,000.00
	UIC TOTAL		229,500.00	11,600.00		100.00CR	195,070.00	1,500.00	1,081,450.00

3-251

Illustration 3-10

3203-2d

RPT SYM 6286.23.08 57018 COMCRUDESANT

OBLIGATION/EXPENDITURE DETAIL REPORT

JANUARY 1972

PROCESSED 02/11/72

Page 5

FISCAL YR 72

UIC	HULL	FC	GROSS ADJUSTED UNFILLED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILLED ORDERS	FC	MTIS FYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
DD	TYPE 23 GROUP TOTALS (THIS GROUP STARTS ON PAGE 3)								
		AC	72,000.00	5,400.00	AC	35.00CR	51,000.00	1,100.00	450.00
		AE	12,000.00	2,000.00	AE	10.00CR	7,500.00	200.00	200.00
		AG			AG				12,500.00
		AH			AH				12,500.00
		AK			AK		3,400.00	300.00	
		AM			AM		500.00	350.00	
		AQ			AQ			130.00	
		AR	97,000.00	8,000.00	AR	110.00CR	73,500.00	900.00	8,100.00
		AS			AS		100.00		
		AU			AU		1,400.00	300.00	
		AV			AV		10.00		
		AY			AY		450.00	1,500.00	
	TYCOM FUND		181,000.00	15,400.00		155.00CR	137,860.00	4,780.00	33,750.00
		29	5,000.00	100.00	29	120.00CR	6,200.00		4,000.00
		39	279,000.00	16,000.00	39		163,000.00		
		48			48		21,000.00		
		66			66		8,300.00		
		84	17,000.00		84		21,500.00		
	FLEET FUND		301,000.00	16,100.00		120.00CR	220,000.00		4,000.00
	MILPERS								2,110,000.00
	TOTAL		482,000.00	31,500.00		275.00CR	357,860.00	4,780.00	2,147,750.00

3-252

Illustration 3-10

3203-2d

RPT SYM S286.23.08 57018 COMCRUDESANT

OBLIGATION/EXPENDITURE DETAIL REPORT

JANUARY 1972

PROCESSED 02/11/72

Page 6

FISCAL YR 72

UIC	HULL	FC	GROSS ADJUSTED UNFILLED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILLED ORDERS	FC	MTIS FYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
DD	TYPE TOTALS (THIS TYPE STARTS ON PAGE 1)								
		AB			AB	1.00CR		60.00	
		AC	135,000.00	11,400.00	AC	835.00CR	96,000.00	2,140.00	2,850.00
		AD			AD		2,300.00		
		AE	17,500.00	2,650.00	AE	40.00CR	11,200.00	600.00	5,200.00
		AG			AG				21,300.00
		AH			AH				27,500.00
		AK			AK		4,140.00	300.00	
		AM			AM		1,700.00	630.00	
		AQ			AQ			130.00	
		AR	200,800.00	19,000.00	AR	20,610.00CR	147,300.00	1,600.00	8,600.00
		AS			AS		120.00		
		AU			AU		2,300.00	400.00	
		AV			AV		10.00		
		AY			AY		530.00	1,500.00	
		TYCOM FUND	353,300.00	33,050.00		21,486.00CR	265,600.00	7,360.00	65,450.00
		29	10,400.00	100.00	29	140.00CR	11,500.00		9,500.00
		39	477,500.00	34,500.00	39	1,000.00CR	361,000.00		
		48			48		21,000.00		
		66			66		28,300.00		
		84	34,000.00		84		49,300.00		
		FLEET FUND	521,900.00	34,600.00		1,140.00CR	471,100.00		9,500.00
		MILPERS							4,280,000.00
		TOTAL	875,200.00	67,650.00		22,626.00CR	736,700.00	7,360.00	4,354,950.00

3-253

Illustration 3-10

RPT SYM S286.23.08 57018 COMCRUDES LANT

OBLIGATION/EXPENDITURE DETAIL REPORT

JANUARY 1972

PROCESSED 02/11/72

Page 7

FISCAL YR 72

UIC	HULL	FC	GROSS ADJUSTED UNFILLED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILLED ORDERS	FC	MTIS FYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
SHIP	CLASS	TOTALS	(THIS CLASS STARTS ON PAGE 1)						
		AB			AB	1.00CR		60.00	
		AC	135,000.00	11,400.00	AC	835.00CR	96,000.00	2,140.00	2,850.00
		AD			AD		2,300.00		
		AE	17,500.00	2,650.00	AE	40.00CR	11,200.00	600.00	5,200.00
		AG			AG				21,300.00
		AH			AH				27,500.00
		AK			AK		4,140.00	300.00	
		AM			AM		1,700.00	630.00	
		AQ			AQ			130.00	
		AR	200,800.00	19,000.00	AR	20,610.00CR	147,300.00	1,600.00	8,600.00
		AS			AS		120.00		
		AU			AU		2,300.00	400.00	
		AV			AV		10.00		
		AY			AY		530.00	1,500.00	
	TYCOM FUND		353,300.00	33,050.00		21,486.00CR	265,600.00	7,360.00	65,450.00
	29		10,400.00	100.00	29	140.00CR	11,500.00		9,500.00
	39		477,500.00	34,500.00	39	1,000.00CR	361,000.00		
	48				48		21,000.00		
	66				66		28,300.00		
	84		34,000.00		84		49,300.00		
	FLEET FUND		521,900.00	34,600.00		1,140.00CR	471,100.00		9,500.00
	MILPERS								4,280,000.00
	TOTAL		875,200.00	67,650.00		22,626.00CR	736,700.00	7,360.00	4,354,950.00

3-254

3203-2d

Illustration 3-10

RPT SYM S286.23.08 57018 COMCRUDESANT

OBLIGATION/EXPENDITURE DETAIL REPORT JANUARY 1972

PROCESSED 02 /11 /72

PAGE 8

FISCAL YR 72

UIC	HULL	FC	GROSS ADJUSTED UNFILLED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILLED ORDERS	FC	MTIS FYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
SHIPS STAFF CLASS									
GROUP									
V57015	AA		18,000.00	1,800.00	AA		7,000.00	100.00	
	AB				AB	8,000.00CR			
	AC		389,000.00	25,000.00	AC	2,500.00CR	85,000.00	16,000.00	700.00
	AE		484,000.00	100.00	AE	100.00CR	27,000.00		18,500.00
	AF		89,000.00		AF		67,000.00		
	AG				AG				900.00
	AH				AH				500.00
	AK				AK			100.00	
	AM		356,000.00	35,000.00	AM		2,700.00	2,500.00	
	AQ		172,000.00	9,000.00	AQ		58,486.70	10,000.00	
	AR		127,000.00	3,000.00	AR	6,000.00CR	6,500.00		900.00
	AU				AU		79,000.00	29,000.00	
	AV				AV		3,000.00	3,500.00	
	A-AC		200,000.00		A-AC				
	A-AJ		374,000.00	89,000.00	A-AJ		208,000.00	59,000.00	
	B-AC		100,000.00		B-AC				
	B-AS		300,000.00		B-AS		25,000.00	17,000.00	
TYCOM FUND		2,609,000.00	162,900.00		16,600.00CR	568,686.70	137,200.00	21,500.00	
	39			39		40.00			
	66			66		137,000.00			
	84			84		30.00			
FLEET FUND									
						137,000.00			
MILPERS									
								2,800,000.00	
UIC TOTAL			2,609,000.00	162,900.00		16,600.00CR	705,756.70	137,200.00	2,821,500.00

3-255

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3203-2d

Illustration 3-10

RPT SYM S286.23.08 57018 COMCRUDESLANT

OBLIGATION/EXPENDITURE DETAIL REPORT

JANUARY 1972

PROCESSED 02/11/72

PAGE 9

FISCAL YR 72

UIC	HULL	FC	GROSS ADJUSTED UNFILLED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILLED ORDERS	FC	MT IS FYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
V63939		AC			AC				500.00
		AE			AE				200.00
		AG			AG				190.00
		AH			AH				20.00
		AM			AM		250.00		
	TYCOM FUND						250.00		910.00
	MILPERS								92,000.00
	UIC TOTAL						250.00		92,910.00

GROUP TOTALS (THIS GROUP STARTS ON PAGE 8)

AA	18,000.00	1,800.00	AA	7,000.00	100.00
AB			AB	8,000.00CR	
AC	389,000.00	25,000.00	AC	2,500.00CR	16,000.00
AE	484,000.00	100.00	AE	100.00CR	1,200.00
AF	89,000.00		AF		18,700.00
AG			AG		1,090.00
AH			AH		520.00
AK			AK		100.00
AM	356,000.00	35,000.00	AM	2,950.00	2,500.00
AQ	172,000.00	9,000.00	AQ	58,486.70	10,000.00
AR	127,000.00	3,000.00	AR	6,500.00	900.00
AU			AU	79,000.00	29,000.00
AV			AV	3,000.00	3,500.00
A-AC	200,000.00		A-AC		
A-AJ	374,000.00	89,000.00	A-AJ	208,000.00	59,000.00
B-AC	100,000.00		B-AC		17,000.00
B-AS	300,000.00		B-AS	25,000.00	
TYCOM FUND	2,609,000.00	162,900.00		16,600.00CR	568,936.70
					137,200.00
39			39		40.00
66			66		137,000.00
84			84		30.00

Illustration 3-10

3203-2d

3-256

RPT SYM S286.23.08 57018 COMCRUDESANT
FISCAL YR 72

OBLIGATION/EXPENDITURE DETAIL REPORT

JANUARY 1972

PROCESSED 02/11/72

PAGE 10

UIC	HULL	FC	GROSS ADJUSTED UNFILLED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILLED ORDERS	FC	MTIS TYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
FLEET FUND							137,070.00		
MILPERS									2,913,500.00
TOTAL			2,609,000.00	162,900.00		16,600.00CR	706,006.70	137,200.00	2,935,910.00
SHIP STAFF CLASS TOTALS (THIS CLASS STARTS ON PAGE 8)									
		AA	18,000.00	1,800.00	AA		7,000.00	100.00	
		AB			AB	8,000.00CR			
		AC	389,000.00	25,000.00	AC	2,500.00CR	85,000.00	16,000.00	1,200.00
		AE	484,000.00	100.00	AE	100.00CR	27,000.00		18,700.00
		AF	89,000.00		AF		67,000.00		
		AG			AG				1,090.00
		AH			AH				520.00
		AK			AK			100.00	
		AM	356,000.00	35,000.00	AM		2,950.00	2,500.00	
		AQ	172,000.00	9,000.00	AQ		58,486.70	10,000.00	
		AR	127,000.00	3,000.00	AR	6,000.00CR	6,500.00		900.00
		AU			AU		79,000.00	29,000.00	
		AV			AV		3,000.00	3,500.00	
		A AC	200,000.00		A AC				
		A AJ	374,000.00	89,000.00	A AJ		208,000.00	59,000.00	
		B AC	100,000.00		B AC				
		B AS	300,000.00		B AS		25,000.00	17,000.00	
TYCOM FUND			2,609,000.00	162,900.00		16,600.00CR	568,936.70	137,200.00	22,410.00
		39			39		40.00		
		66			66		137,000.00		
		84			84		30.00		
FLEET FUND							137,070.00		
MILPERS									2,913,500.00
TOTAL			2,609,000.00	162,900.00		16,600.00CR	137,200.00	137,200.00	2,935,910.00

3-257

Illustration 3-10

3203-2d

FISCAL YR 72

UIC	HULL	FC	GROSS ADJUSTED UNFILLED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILLED ORDERS	FC	MTIS FYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
FIVE YEAR DEFENSE PROGRAM 2 TOTALS (THIS FYDP STARTS ON PAGE 1)									
		AA	18,000.00	1,800.00	AA		7,000.00	100.00	
		AB			AB	8,001.00CR		60.00	
		AC	524,000.00	36,400.00	AC	3,335.00CR	181,000.00	18,140.00	4,050.00
		AD			AD		2,300.00		
		AE	501,500.00	2,750.00	AE	140.00CR	38,200.00	600.00	23,900.00
		AF	89,000.00		AF		67,000.00		
		AG			AG				22,390.00
		AH			AH				28,020.00
		AK			AK		4,140.00	400.00	
		AM	356,000.00	35,000.00	AM		4,650.00	3,130.00	
		AQ	172,000.00	9,000.00	AQ		58,486.70	10,130.00	
		AR	327,800.00	22,000.00	AR	26,610.00CR	153,800.00	1,600.00	9,500.00
		AU			AU		81,300.00	29,400.00	
		AV			AV		3,010.00	3,500.00	
		AY			AY		530.00	1,500.00	
	TYCOM FUND		2,962,300.00	195,950.00		38,086.00CR	834,536.70	144,560.00	87,860.00
		29	10,400.00	100.00	29	140.00CR	11,500.00		9,500.00
		39	477,500.00	34,500.00	39	1,000.00CR	361,040.00		
		48			48		21,000.00		
		66			66		165,300.00		
		84	34,000.00		84		49,330.00		
	FLEET FUND		521,900.00	34,600.00		1,140.00CR	608,170.00		9,500.00
	MILPERS								7,198,500.00
	TOTAL		3,484,200.00	230,550.00		39,226.00CR	1,442,706.70	144,560.00	7,290,860.00

3-258

3203-2d

RPT SYM S286.23.08 57018 COMCRUDES LANT
FISCAL YR 72

OBLIGATION/EXPENDITURE DETAIL REPORT

JANUARY 1972

PROCESSED 02/11/72

Page 12

UIC	HULL	FC	GROSS ADJUSTED UNFILLED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILLED ORDERS	FC	MTIS FYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
TYCOM TOTALS									
		-A	18,000.00	1,800.00	-A		7,000.00	100.00	
		-B			-B	8,001.00CR		60.00	
		-C	824,000.00	36,400.00	-C	3,335.00CR	181,000.00	18,140.00	4,050.00
		-D			-D		2,300.00		
		-E	501,500.00	2,750.00	-E	140.00CR	38,200.00	600.00	23,900.00
		-F	89,000.00		-F		67,000.00		
		-G			-G				22,390.00
		-H			-H				28,020.00
		-J	674,000.00	89,000.00	-J		208,000.00	59,000.00	
		-K			-K		4,140.00	400.00	
		-M	356,000.00	35,000.00	-M		4,650.00	3,130.00	
		-Q	172,000.00	9,000.00	-Q		58,486.70	10,130.00	
		-R	327,800.00	22,000.00	-R	26,610.00CR	153,800.00	1,600.00	9,500.00
		-S			-S		25,120.00	17,000.00	
		-U			-U		81,300.00	29,400.00	
		-V			-V		3,010.00	3,500.00	
		-Y			-Y		530.00	1,500.00	
	TYCOM FUND		2,962,300.00	195,950.00		38,086.00CR	834,536.70	144,560.00	87,860.00
	29		10,400.00	100.00	29	140.00CR	11,500.00		9,500.00
	39		477,500.00	34,500.00	39	1,000.00CR	361,040.00		
	48				48		21,000.00		
	66				66		165,300.00		
	84		34,000.00		84		49,330.00		
	FLEET FUND		521,900.00	34,600.00		1,140.00CR	608,170.00		9,500.00
	MILPERS								7,193,500.00
	TOTAL		3,484,200.00	230,550.00		39,226.00CR	1,442,706.70	144,560.00	7,290,860.00

Illustration 3-10

3203-2d

5. Fund Code (both characters of fund code for numeric-numeric fund codes and summarized by second position of fund codes for alphabetic-alphabetic and alphabetic-numeric fund codes), and

6. Special Interest Cost Code.

e. Distribution. The Obligation/Expenditure Detail Report is prepared monthly for each monthly accounting period. It will be mailed in time to reach the recipient by not later than the last day of the first month following the report month, but is normally distributed the same time as the report months' NavCompt Form 2199. The report will be distributed as follows:

1. the fleet commander will receive the original and one additional copy of the complete report; and
2. each operating budget holder (type commander) will receive one copy of his applicable portion(s) of the report.

Any additional distribution will be as mutually agreed to by the fleet commander/type commander and the applicable Navy regional finance center.

3. SUMMARY OBLIGATION/EXPENDITURE DETAIL REPORT

a. General. The Summary Obligation/Expenditure Detail Report is prepared monthly by Navy Regional Finance Centers, Norfolk and San Diego to provide the fleet commander the financial data contained in the Obligation/Expenditure Detail Report in summary form. It is arrayed by fiscal year, appropriation, Five Year Defense Program/budget activity, funding category (e.g., Type Commander funded, Fleet Commander funded, or Military Personnel Cost) and fund code (summarized by second character of fund code in the case of alphabetic-alphabetic and alphabetic-numeric fund codes) within major claimant. The fund codes shown equate to an expense element (or subdivision thereof). A second summary is given at the end of this report that arrays

the data by appropriation, fiscal year, funding category, and fund code (summarized by second character of fund code in the case of alphabetic-alphabetic and alphabetic-numeric fund codes), within major claimant, without regard to Five Year Defense Program/budget activity. A sample report is shown on illustration 3-11.

b. Description

(1) Heading. Information printed in the heading of the Summary Obligation/Expenditure Detail Report will include the title, report symbol, fiscal year, appropriation, month and year of the report, and the Navy regional finance center processed date.

(2) Columnar Data. The columnar headings of the Summary Obligation/Expenditure Detail Report and a description of the data listed thereunder are as follows:

FC - - Fund Code. This column shows the fund code applicable to the amounts shown in the GROSS ADJ UNFILLED ORDERS column. For numeric-numeric fund codes the two character fund code is shown. Alphabetic-alphabetic and alphabetic-numeric fund codes are summarized by the second character of the fund code. Second character fund codes "C," "K," "S," "U," "V," "2," and "9" are combined and shown under "C" and second characters "R" and "B" are combined and shown under "R."

GROSS ADJUSTED
UNFILLED ORDERS

(FYTD) - - Gross Adjusted Unfilled Orders (Fiscal Year to Date). This column shows the fiscal year to date amount of Gross Adjusted Unfilled Orders (Obligations) as of the last reconciliation process performed by the Navy regional financial center. The amount is composed of the gross unfilled order (Obligation) amount reported on the last Budget/OPTAR Report (NavCompt Form 2157), under Block 22 (or other report submitted in lieu thereof) plus the fiscal year to date amount of adjustments (differences) applicable to the fund code shown (see description of FC column above for list of fund codes that are combined in this column).

CUR MO CHANGE
IN GROSS ADJ

UNFILLED ORDERS - - Current Month Change in Gross Adjusted Unfilled Orders (Obligations). This column shows the net difference between the last and current months' "GROSS ADJUSTED UNFILLED ORDERS (FYTD)" amount.

FC - - Fund Code. This column shows the fund code applicable to the amounts shown in the columns to its right. Data by numeric-numeric fund codes are shown by the fund code cited on the expenditure documents. Data by alphabetic-alphabetic and alphabetic-numeric fund codes are shown as cited on the expenditure documents (or the fund code of the unfilled order obligation document if different from the expenditure), summarized by second character of fund code. (Fund code columns are repeated for ease of reading only.) Data for columns to the right of this column will show actual data for second position fund codes K, S, U, V, 2, 9, R, and B vice combining under C or R.

MTIS

FYTD - - Material Turned Into Store Fiscal Year to Date.

This column shows the fiscal year to date amount of credits granted by the issue activity/stock point for material turned into store. The amounts are shown by the unit/activity that turned the material in for credit (identified in the UIC column). Although the credit for material turned into store is shown by the activity that turned the material in for credit, the actual credit received is taken up at the overall operating budget level vice at the OPTAR level. In the case of material turned into store for credit to a reimbursable OPTAR (second position fund code "A"), the credit is lodged to the applicable reimbursable order within the operating budget.

MATCHED
EXPENDITURES

FYTD - - Matched Expenditures Fiscal Year to Date.

This column shows the fiscal year to date amount of expenditures that matched corresponding unfilled order (obligation) documents (or were "threshold charged" or

"direct charged") as of the last reconciliation process performed by the Navy regional finance center. When an unfilled order (obligation) document matches an expenditure document, but the fund codes differ, the cost is reported under the fund code of the unfilled order (obligation) document.

UNMATCHED

EXPENDITURES - - Unmatched Expenditures. This column shows the amount of expenditures which are in the Navy regional finance center files, as of the last reconciliation process performed, but which have not matched with corresponding unfilled order (obligation) documents and were not "threshold charged" nor "direct charged." This column also includes expenditures that because of an excessive difference (e.g., over \$500.00) were prevented from matching corresponding unfilled orders, or from being threshold charged.

STATISTICAL

FYTD - - Statistical Fiscal Year to Date. This column shows the fiscal year to date amount of statistical charges and credits. The amounts in the column include "B Summaries" and Military Personnel Costs.

c. Report Sequence. The Summary Obligation/Expenditure Detail Report will be prepared in the following sequence (major to minor):

1. Appropriation;
2. Claimant UIC (first positions of expense limitation);
3. Fiscal Year;
4. Five Year Defense Program/Budget Activity (third character of expense limitation);
5. Funding Category (Type Commander funded, Fleet Commander funded or Military Personnel Cost); and

6. Fund Code (both characters for numeric-numeric fund codes and summarized by second character of fund code for alphabetic-alphabetic and alphabetic-numeric fund codes).

d. Totals. Totals for the data contained in the various column headings will be given by funding category, fund code (summarized by second character of fund code for alphabetic-alphabetic and alphabetic-numeric fund codes and by both characters of fund code for numeric-numeric fund codes), and overall total by Five Year Defense Program/budget activity at each change in the Five Year Defense Program/budget activity.

Additionally, all columnar amounts will be summarized and shown by funding category and fund code (summarized by second position of alphabetic-alphabetic and alphabetic-numeric fund codes and by both characters for numeric-numeric fund codes) within fiscal year and appropriation, without regard to Five Year Defense Program/budget activity. This additional summarization is arrayed in the following sequence (major to minor):

1. Appropriation;
2. Claimant UIC;
3. Fiscal Year;
4. Funding Category (Type Commander Funded, Fleet Commander funded or Military Personnel Cost); and
5. Fund Code (both characters for numeric-numeric fund codes and summarized by second character of fund code for alphabetic-alphabetic and alphabetic-numeric fund codes).

e. Distribution. The Summary Obligation/Expenditure Detail Report is prepared monthly for each monthly accounting period. It will be mailed in time to reach the recipient by not later than the last day of the first month following the report month. An original and one copy of the report will be distributed to the fleet commander.

RPT SYM S286.23.08C

SUMMARY OBLIGATION/EXPENDITURE DETAIL REPORT JANUARY 1971

PAGE 2

FISCAL YR 71

PROCESSED 02/11/71

FC	GROSS ADJUSTED UNFILED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILED ORDERS	FC	MTIS FYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
FIVE YEAR DEFENSE PROGRAM 2 TOTALS							
A	90,000.00	6,000.00	A	5,000.00CR	60,000.00	6,000.00	
B			B	933,000.00CR	672,000.00	600.00	3,000.00
C	21,033,000.00	1,827,000.00	C	396,000.00CR	13,233,000.00	573,000.00	150,000.00
D			D	50.00CR	222,000.00	51,000.00	
E	2,820,000.00	111,000.00	E	30,000.00CR	1,029,000.00	33,000.00	204,000.00
F	400,000.00		F		228,000.00		
G	5,289,000.00	579,000.00	G	700.00CR	4,800,000.00	6,000.00	492,000.00CR
H	4,752,000.00	873,000.00	H	2,500.00CR	2,355,000.00	3,000.00	1,653,000.00CR
I	590,000.00	50,000.00	I		250,000.00	500.00	
J	2,022,000.00	267,000.00	J		624,000.00	180,000.00	
K			K		300,000.00	45,000.00	
M	1,068,000.00	105,000.00	M		513,000.00	140,000.00	
O	5,960,000.00	409,000.00	O		2,100,000.00	1,000.00	
Q	516,000.00	27,000.00	Q		300,000.00	84,000.00	
R	30,000,000.00	3,279,000.00	R	2,070,000.00CR	18,000,000.00	500,000.00	90,000.00
S			S		150,000.00	51,000.00	
U			U		522,000.00	141,000.00	
V			V		21,000.00	12,000.00	
Y			Y		63,000.00	10,000.00	500.00
TYCOM FUND	74,540,000.00	7,543,000.00		3,437,250.00CR	45,442,000.00	1,837,100.00	1,697,500.00CR
29	2,030,630.10	194,905.40	29	63,352.74CR	1,322,880.17		
39	28,453,803.00	3,065,150.00	39	500,015.21CR	26,181,578.78		14,378.14CR
48	106,313,277.00	13,329,920.00	48		13,027,180.83		
57	49,675,000.00	80,000.00	57		2,708.25		
66	58,770,588.00	5,987,041.79	66		4,631,303.94		
75	13,765,000.00	5,981,000.89CR	75		87,651.00		
84	2,854,922.00	520,027.00	84		1,685,792.72		
FLEET FUND	261,863,220.10	17,196,043.31		563,367.95CR	45,939,095.69		14,378.14CR
MILPERS							260,000,000.00
TOTAL	336,403,220.10	24,739,043.31		4,000,617.95CR	92,381,095.69	1,837,100.00	258,288,121.86

Illustration 3-11

3203-3e

RPT SYM S286,23,08C

SUMMARY OBLIGATION/EXPENDITURE DETAIL REPORT JANUARY 1971

PAGE 5

3203-3e

FISCAL YR 71

PROCESSED 02/11/71

FC	GROSS ADJUSTED UNFILLED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILLED ORDERS	FC	MTIS FYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
OVERALL TOTALS							
A	155,000.00	8,600.00	A	7,000.00CR	80,000.00	6,700.00	
B			B	1,350,000.00CR	900,000.00	700.00	2,500.00
C	30,500,000.00	2,600,000.00	C	570,000.00CR	17,500,000.00	630,000.00	140,000.00
D			D	200.00CR	300,000.00	56,000.00	
E	40,000,000.00	159,000.00	E	43,000.00CR	1,350,000.00	37,000.00	195,000.00
F	570,000.00		F		300,000.00		
G	7,000,000.00	820,000.00	G	1,500.00CR	6,400,000.00	7,000.00	500,000.00CR
H	6,700,000.00	1,240,000.00	H	3,600.00CR	3,100,000.00	3,500.00	1,800,000.00CR
I	600,000.00	70,000.00	I		300,000.00	700.00	
J	2,900,000.00	380,000.00	J		830,000.00	200,000.00	
K			K		400,000.00	50,000.00	
L	1,500,000.00	150,000.00	L		680,000.00	155,000.00	
M	100,000.00	6,000.00	M		60,000.00	15,000.00	
N	6,100,000.00	425,000.00	N		2,300,000.00	1,300.00	
O	100,000.00	6,000.00	O		62,000.00	16,000.00	
P	730,000.00	38,000.00	P		400,000.00	93,000.00	
Q	42,100,000.00	4,600,000.00	Q	3,000,000.00CR	24,000,000.00	550,000.00	80,000.00
R			R		200,000.00	55,000.00	
S			S		700,000.00	155,000.00	
T			T		28,000.00	14,000.00	
U			U		84,000.00	11,000.00	800.00
V			V				
Y			Y				
TYCOM FUND	139,055,000.00	10,502,600.00		4,975,300.00CR	59,974,000.00	2,056,900.00	1,881,700.00CR
28	19,507.58	2,918.73	28	67.99CR	10,515.20		
29	2,030,330.10	194,905.40	29	63,352.74CR	1,322,880.17		
32	5,204.39	281.49	32	330.40CR	6,526.92		
33	6,051.01	285.44	33	46.39CR	5,563.38		
38	163,845.00	68,353.00	38	2,147.04CR	108,331.68		
39	28,453,803.00	3,065,150.00	39	500,015.21CR	26,181,578.78		14,378.14CR
42	228,490.00	3,952.00	42	12,306.78CR	158,098.75		
43	275,857.00	18,871.00	43	666.75CR	216,146.26		
48	106,313,277.00	13,329,920.00	48		13,027,180.83		
52	784,100.00	779,100.00	52				
57	49,675,000.00	80,000.00	57		2,708.25		

*NOTE: EXCERPT pages only are illustrated to show data totals and levels.

Illustration 3-11

3-266

RPT SYM S286.23.08G

SUMMARY OBLIGATION/EXPENDITURE DETAIL REPORT JANUARY 1971

PAGE 6

FISCAL YR 71

PROCESSED 02/11/71

3-267

FC	GROSS ADJUSTED UNFILLED ORDERS (FYTD)	CUR MO CHANGE IN GROSS ADJ UNFILLED ORDERS	FC	MTIS FYTD	MATCHED EXPENDITURES FYTD	UNMATCHED EXPENDITURES	STATISTICAL FYTD
58	1,000,000.00	612,000.00CR	58		9,856.63		
59	58,850.00	30,000.00	59			31,610.50	
65	574,000.00	40,000.00	65		111,133.28		
66	58,770,588.00	5,987,041.79	66		4,631,303.94		
67	1,272,000.00	612,000.00	67		25,911.93		
68	349,000.00	132,000.00	68		86,240.63		
75	13,755,000.00	5,981,000.88CR	75		87,651.00		
76	1,000.00		76				
77	376,000.00	836,000.00CR	77		3,295.00		
83	58,341.00	12,506.00	83		30,780.49		
84	2,854,922.00	512,027.00	84		1,685,792.72		
85	23,931.00	5,254.00	85		5,185.14		
86	79,443.00	23,931.00	86		53,722.53		
FLEET FUND	267,147,840.08	17,477,495.97		578,933.30CR	47,770,403.51	31,610.50	14,378.14CR
MILPERS							513,092,611.00
TOTAL	406,202,840.08	27,980,095.97		5,554,233.30CR	107,744,403.51	2,088,510.50	511,196,532.86

3203-3e

4. SELECTED OPTAR DATA INFORMATION REPORT

a. General. The Selected OPTAR Data Information Report is prepared by the fleet accounting offices as a by-product of the reconciliation process. The report provides data for analyses of the operation of the various features of the threshold concept. The main purpose of this report is to obtain data pertinent for analysis of the threshold features of the fleet accounting system by a mechanized means and to provide the information when desired with a minimum of effort. This report replaced the former Cumulative Threshold Management Data Report. A sample report is shown on illustration 3-12.

b. Description

(1) Heading. Information printed in the heading of the Selected OPTAR Data Information Report will include the title, report symbol, month and year of the report, and the process date (date the report was prepared from the ADP data files). The fiscal year, appropriation, expense limitation and operating budget (including OB suffix when applicable) will also be shown.

(2) Columnar Data. The columnar headings of the Selected OPTAR Data Information Report and a detailed description of the data listed thereunder are as follows:

OPTAR HOLDER

UIC - - OPTAR Holder Unit Identification Code. This column will contain the unit identification code of the OPTAR holder for which data is shown in the amount columns.

OPTAR

TYPE - - OPTAR Type. This column will contain identification of the type of OPTAR. The report prepared by Navy Regional Finance Centers, Norfolk and San Diego will not utilize this column. Fleet Aviation Accounting Offices, Atlantic and Pacific will identify the OPTAR Functional Category (OFC) in this column (e.g., "01" for Flight Operations, "50" for Aviation Fleet Maintenance, etc.). Naval

Construction Battalion Center, Port Hueneme, will identify the Cost Category Group in this column. Between this column and the next column two identifying phrases will appear. The phrase "AMOUNT" will be printed on lines containing dollar amount figures and "NO. DOC" will be printed on lines containing the number of documents (or occurrences in the case of FYTD MATCHED DIFFERENCES column).

THRESHOLD CHARGED

1ST RECON < \$50.01 (1) - - Threshold Charged in first reconciliation, less than \$50.01. This column shows the cumulative net dollar amount of expenditures (with a dollar value of less than \$50.01) which did not match detail unfilled order (obligation) documents in the reconciliation process and were "Threshold Charged" to the OPTAR and operating budget identified during the second reconciliation attempt with a difference (adjustment to obligations) for the same amount.

THRESHOLD CHARGED

2ND RECON > \$50.00 (2) - - Threshold Charged in second reconciliation, greater than \$50.00. This column shows the cumulative net dollar amount of expenditures (with a dollar value greater than \$50.00 per line item) which did not match detail unfilled order (obligation) documents in two reconciliation attempts and were "Threshold Charged" to the OPTAR and operating budget identified with a difference (adjustment to obligations) for the same amount. (NOTE: These threshold charges are classified by dollar value for the OB as a whole at the end of the report.)

DIRECT CHARGED

2ND 18 MONTHS (3) - - Direct Charged, second 18 months' procedures. This column shows the cumulative net dollar amount of expenditures which have been "Direct Charged" (block liquidated) to the OPTAR and operating budget identified during the second 18 months of the appropriation when detailed unfilled order (obligation) documents are not utilized.

ADMIN CANCELLED

\$50.01 (4) - - Administratively Cancelled, less than \$50.01. This column shows the cumulative dollar amount of unfilled orders having a line item dollar value of less than \$50.01 which were administratively cancelled in accordance with subpar. 4108-3 or 4508-3.

FYTD MATCHED

DIFFERENCES (5) - - Fiscal Year To Date Matched Differences. This column shows the cumulative net dollar amount of debit and credit "differences" (adjustments to obligations calculated in the reconciliation process) which were calculated for matched transactions. All differences calculated are included regardless of the value of the difference.

c. Report Sequence. The report is prepared in the following sequence (major to minor):

1. Appropriation,
2. Major Claimant (first two digits of expense limitation),
3. Fiscal Year,
4. Expense Limitation,
5. Operating Budget (including OB suffix when applicable),
6. Unit Identification Code of OPTAR holder, and
7. OPTAR Type.

d. Totals

1. Totals by "AMOUNT" and "NO. DOC" will be given at each change in the following control levels:
 - a. OPTAR Holder UIC (this will be a detail line in reports prepared by Navy Regional Finance Centers, Norfolk and San Diego),
 - b. Operating Budget,
 - c. Expense Limitation, and
 - d. Fiscal Year.

2. The dollar amounts and document numbers that are given in column (2) ("THRESHOLD CHARGED 2ND RECON >\$50.00") will be accumulated by size of the expenditure and given at the end of the operating budget as follows:

ANALYSIS OF EXPENDITURES GREATER THAN \$50.00
THAT WERE THRESHOLD CHARGED IN 2ND RECONCILI-
ATION (FYTD):

	\$50.01 TO \$100.00	\$100.01 TO \$200.00	\$200.01 TO \$500.00	\$500.01 AND OVER	TOTAL
AMOUNT \$	\$	\$	\$	\$	\$
NO. DOC					

3. The reports prepared by the Fleet Aviation Accounting Offices will accumulate the dollar amounts and document numbers that are given in the 5 amount columns by the OPTAR Functional Category (OFC) (e.g., "01" for Flight Operations) without regard to the UIC of the OPTAR Holder and print these totals at the end of each operating budget following the phrase:

"DATA BY OPTAR TYPE, ALL OPTAR HOLDERS
COMBINED:"

e. Distribution. The fleet accounting offices will accumulate the data to prepare the Selected OPTAR Data Information Report monthly. The report will be printed annually for the report month of December and will be distributed as follows:

1. the fleet commander will receive one complete (original) copy of the report; and
2. each operating budget holder (type commander) will receive a copy of the applicable portion of the report.

RPT SYM S284.0

SELECTED OPTAR DATA INFORMATION REPORT FOR SEPTEMBER 1972

PAGE 1

FY 73 EL 705C OB 57017

PROCESSED 10/08/72

OPTAR HOLDER UIC	OPTAR TYPE	THRESHOLD CHARGED 1ST RECON <\$50.01 (1)	THRESHOLD CHARGED 2ND RECON >\$50.00 (2)	DIRECT CHARGED 2ND 18 MONTHS (3)	ADMIN CANCELLED <\$50.01 (4)	FYTD MATCHED DIFFERENCES (5)
R03845	AMOUNT	16.89	430.15		69.38CR	\$70.00CR
	NO. DOC	17	9		3	197
R03847	AMOUNT	310.80	505.10		0	480.00
	NO. DOC	60	19			100

3-272

OB	AMOUNT	2,010.00	2,400.00	1,100.00CR	4,080.00
TOTAL	NO. DOC	505	400	60	4,800

ANALYSIS OF EXPENDITURES GREATER THAN \$50.00 THAT WERE THRESHOLD CHARGED IN 2ND RECONCILIATION (FYTD):

	\$50.01 TO \$100.00	\$100.01 TO \$200.00	\$200.01 TO \$500.00	\$500.01 AND OVER	TOTAL
AMOUNT	\$700.00	\$800.00	\$800.00	\$1,100.00	\$2,400.00
NO. DOC	200	188	10	2	400

ILLUSTRATION 3-12

3203-4e

The fleet commander will be provided a complete copy of the report for report months other than December on an "as requested" basis. Each operating budget holder will be provided a copy of his portion of the report for report months other than December on an "as requestd" basis.

5. DETAIL RA/TA, SHIP OVERHAUL PO/WR REPORT

a. General. The Detail RA/TA, Ship Overhaul PO/WR Report is prepared by Navy Regional Finance Centers, Norfolk and San Diego, monthly to provide status information on Project Order (NavCompt Forms 2053), Work Request (NavCompt Forms 140), and other obligating documents established for ship overhaul, ship restricted availability or ship technical availability. The report includes "accrued expense" (e.g., "accrued costs" reported on Management Report of Shipwork Progress (NAVSEA Form 7303/5)), and expenditures shown by ship type, hull number, and unit identification code of the benefiting ship within each Project Order, Work Request, or other obligation document. A sample report is shown on illustration 3-13.

b. Description

(1) Heading. Information printed in the heading of the Detail RA/TA Ship Overhaul PO/WR Report will include the title, report symbol, the report month and year, and the date processed by the Navy regional finance center. The fiscal year, appropriation, expense limitation, and operating budget will also be shown.

(2) Columnar Data. The columnar headings of the Detail RA/TA, Ship Overhaul PO/WR Report and a detailed description of the data listed thereunder are as follows:

PO/WR NO - - Project Order Number, Work Request Number. This column contains the number of the Project Order, Work Request, or other obligation identification for which data is shown in the other columns.

SHIP TYPE

HULL NO - - Ship Type and Hull Number. This column identifies the hull number of the benefiting ship.

SHIP

UIC - - Ship Unit Identification Code. This column identifies the unit identification code of the benefiting ship.

FUNDS

AUTHORIZED (1) - - Funds Authorized. This column shows the gross amount of obligations for each Project Order, Work Request, or other obligation document. This is the original unfilled order (obligation) amount established, plus all increases less all decreases made. This will be shown as obligated, which may be identified by the hull number and unit identification code of the benefiting ship or the unit identification code of the fleet commander.

ACCRUED

EXPENSE (2) - - Accrued Expense. This column contains the cumulative net dollar amount of "accrued costs" reported on NAVSEA Forms 7303/5 (or reported on expenditure documents in certain exception cases) identified to the hull number and unit identification code of the benefiting ship.

EXPENSED

★ FY ** (3) - - Expensed in Fiscal Year **. This column shows by the benefiting ship within the obligation document identified, the cumulative net dollar amount of "accrued costs" expensed (i.e., reported in Budget Classification/Functional Category/Expense Element Report (NavCompt Form 2171) and recorded to General Ledger Account 3311) to the operating budget identified by the fiscal year printed in the heading of this column. The last two digits of the fiscal year identified in the second line of the report will be printed in the heading of column (3) in lieu of the two asterisks.

UNEXPENSED

BALANCE (4) - - Unexpensed Balance. This column shows the net amount of the funds authorized (obligated)

which has not been expensed. The amount is calculated by subtracting column (2) from column (1). This calculation will be made at the obligation level and higher cumulative totals only (i.e., not for individual benefiting ships).

EXPENDITURES (5) - - Expenditures. This column contains the cumulative net dollar amount of expenditures which has been billed, registered, and processed (matched) to the obligation. They are identified to the hull number and unit identification code of the benefiting ship.

UNEXPENDED

BALANCE (6) - - Unexpended Balance. This column shows the net amount of the funds authorized (obligated) which has not been expensed. The amount is calculated by subtracting the expenditures, column (5), from the funds authorized, column (1). This calculation will be made at the obligation level and higher cumulative totals only (i.e., not for individual benefiting ships).

c. Report Sequence. The report will be prepared in the following sequence (major to minor):

1. Fiscal Year,
2. Appropriation,
3. Expense Limitation,
4. Operating Budget,
5. Fund Code,
6. Obligation Document Number (e.g., PO or WR SDN),
7. Ship Type,
8. Hull Number, and
9. Unit Identification Code.

d. Totals. Totals for the various amount columns will be given at each change in the following:

1. Obligation Document Number,
2. Fund Code,
3. Operating Budget, and
4. Fiscal Year.

Additionally, after the "OB TOTAL" is given, the following three totals will be given:

"EXPENSED TO OB FROM PRIOR FY**" (This total shows the amount of expense that has been expensed to the operating budget identified on the second line of the report as a result of processing "accrued costs" applicable to obligations established in the fiscal year printed in lieu of the two asterisks.)

"EXPENSED TO OB FROM PRIOR FY*" (This total shows the amount of expense that has been expensed to the operating budget identified on the second line of the report as a result of processing "accrued costs" applicable to obligations established in the fiscal year printed in lieu of the asterisk.)

★ "TOTAL OB EXPENSE" (This total shows the total amount expended to the operating budget identified on the second line of the report and will be the balance of General Ledger Account 3311 and also to the sum of GLAs 5321, 5322, and 5323.)

e. Distribution. The Detail RA/TA, Ship Overhaul PO/WR Report is prepared for each monthly accounting period. It will be mailed by Navy Regional Finance Centers, Norfolk and San Diego in time to reach the recipient on or about the 13th of the month following the report month. The report (original and three copies) will be distributed to the applicable fleet commander.

f. Relationship to Other Reports

(1) Ship/Staff Status Report. The amount shown in the "MATCHED EXPENDITURES" column of the Ship/Staff Status Report for operating budgets funding ships' restricted availabilities, technical availabilities or overhauls will be equal to the sum of the "EXPENDITURES" amounts on the Retail RA/TA Ship Overhaul PO/WR Report at corresponding fund code and operating budget totals.

RPT SYM XXX.XX.XX

DETAIL RA/TA SHIP OVERHAUL PO/WR REPORT FOR SEPTEMBER 1972

FY 73 EL 601A OB 00060R

PROCESSED 10/11/72

PO/WR NO	SHIP TYPE HULL NO.	SHIP UIC	FUNDS AUTHORIZED (1)	ACCRUED EXPENSE (2)	EXPENSED FY 73 (3)	UNEXPENSED BALANCE (4)	EXPENDITURES (5)	UNEXPENDED BALANCE (6)
FUND CODE 43								
WRO3 4801		V00060	100,000,000.00					
	DD 602	VO4292		50,000.00	50,000.00		15,000.00	
	DD 604	VO4294		50,000.00	50,000.00		15,000.00	
	LPH 7	VO7352		100,000.00-100,000.00			30,000.00	
	LPH 9	VO7178		100,000.00-100,000.00			30,000.00	
	TOTAL PO/WR		100,000,000.00	300,000.00-300,000.00		99,700,000.00	90,000.00	99,910,000.00
POO3 4802		V00060	1,000,000.00					
	DD 780	VO3880		100,000.00	100,000.00		60,000.00	
	LPH 12	V20009		100,000.00	100,000.00		40,000.00	
	TOTAL PO/WR		1,000,000.00	200,000.00	200,000.00	800,000.00	100,000.00	900,000.00
FUND CODE 48 TOTAL			101,000,000.00	500,000.00	500,000.00	100,500,000.00	190,000.00	100,810,000.00
FUND CODE 57								
POO3 5701	DD 692		100,000.00					
	DD 694		100,000.00	20,000.00	20,000.00		10,000.00	
	DD 780		100,000.00	40,000.00	40,000.00		20,000.00	
	LPH 7		100,000.00	25,000.00	25,000.00		15,000.00	
	LPH 9		100,000.00	15,000.00	15,000.00		10,000.00	
	TOTAL PO/WR		500,000.00	100,000.00	100,000.00	400,000.00	55,000.00	445,000.00
WRO3 5702		V00060	200,000.00					
	DD 604	VO4004		40,000.00	40,000.00		20,000.00	
	TOTAL PO/WR		200,000.00	40,000.00	40,000.00	160,000.00	20,000.00	180,000.00
FUND CODE 57 TOTAL			700,000.00	140,000.00	140,000.00	560,000.00	75,000.00	625,000.00

3-277

ILLUSTRATION 3-13

3203-5F

RPT SYM SXX.XX.XX

DETAIL RA/TA SHIP OVERHAUL PO/WR REPORT FOR SEPTEMBER 1972

FY 73 EL 601A OB 00060R

PROCESSED 10/11/72

SHIP TYPE SHIP

PO/WR NO	HULL NO	UIC	FUNDS AUTHORIZED (1)	ACCRUED EXPENSE (2)	EXPENSED FY 73 (3)	UNEXPENSED BALANCE (4)	EXPENDITURES (5)	UNEXPENDED BALANCE (6)
OB TOTAL			101,700,000.00	640,000.00	640,000.00	101,060,000.00	265,000.00	101,435,000.00
EXPENSED TO OB FROM PRIOR FY 72					.00			
EXPENSED TO OB FROM PRIOR FY 71					.00			
TOTAL OB EXPENSE (GLA 810)					640,000.00			
FY TOTAL			101,700,000.00	640,000.00	640,000.00	101,060,000.00	265,000.00	101,435,000.00

ILLUSTRATION 3-13

6. SUMMARY RA/TA, SHIP OVERHAUL PO/WR REPORT

a. General. The Summary RA/TA, Ship Overhaul PO/WR Report is prepared monthly by Navy Regional Finance Centers, Norfolk and San Diego, to provide status information on Project Order (NavCompt Form 2053), Work Request (NavCompt Form 140), and other obligation documents established for ship overhaul, ship restricted availability, or ship technical availability. The report includes the "accrued expense" (i.e., "accrued costs" as reported on Management Report of Shipwork Progress (NAVSHIPS Form 7303/5) applicable to each project order and work request. Due to print space limitations all the amounts on this report are printed with the cents omitted. Although the report is printed in whole dollar amounts, the mechanized accounting records contain the actual amounts (including any cents). The maximum amount of under-statement for any amount shown is 99¢. A sample report is shown on illustration 3-14.

b. Description

(1) Heading. Information printed in the heading of the Summary RA/TA, Ship Overhaul PO/WR Report will include the title, report symbol, the report month and year, and the date processed by the Navy regional finance center. The fiscal year, appropriation, expense limitation, and operating budget will also be shown.

(2) Columnar Data. The columnar headings of the Summary RA/TA, Ship Overhaul PO/WR Report and a detailed description of the data listed thereunder are as follows:

PO/WR NO - - Project Order Number or Work Request Number. This column contains the number of the Project Order, Work Request, or other obligation document for which data is shown in the other columns.

FC - - Fund Code

FUNDS

AUTHORIZED (1) - - Funds Authorized. This column shows the gross amount of the obligation for each document. This is the original unfilled order (obligation) amount established, plus all increases and less all decreases.

ACCRUED

EXPENSE (2) - - Accrued Expense. This column contains the cumulative net dollar amount of "accrued costs" (i.e., expenses) reported on Management Report of Shipwork Progress (NAVSHIPS Form 7303/5).

UNEXPENSED

BALANCE (3) - - Unexpensed Balance. This column shows the net amount of the funds authorized (obligated) which has not been expensed. The amount is calculated by subtracting from funds authorized (column (1)), the expensed amount, (column (2))

EXPENDITURES

(4) - - Expenditures. This column contains the cumulative net dollar amount of expenditures which have been billed, registered, and processed (matched) to the obligation document.

UNEXPENDED

BALANCE (5) - - Unexpended Balance. This column shows the net amount of the funds authorized (obligated) which has not been expended. The amount is calculated by subtracting the expenditures, (column (4)), from the funds authorized (column (1)).

UNMATCHED

EXPENDS (6) - - Unmatched Expenditures. This column shows the amount of expenditures in the fleet accounting office files which have remained unmatched as of the last reconciliation performed. This includes expenditures which did match an obligation but were held unmatched because the value of the expenditure(s) was in excess of the "Unliquidated Authorization." (NOTE: The fleet accounting office is responsible to take immediate action to research and resolve the unmatched expenditures.)

RPT SYM SXX•XX•XX

SUMMARY RA/TA SHIP OVERHAUL PO/WR REPORT FOR SEPTEMBER 1972

PAGE 4

FY 73 E1 601A OB 00060R

PROCESSED 10/11/72

PO/WR NO	FC	FUNDS AUTHORIZED (1)	ACCRUED EXPENSE (2)	UNEXPENDED BALANCE (3)	EXPENDITURES (4)	UNEXPENDED BALANCE (5)	UNMATCHED EXPENDS (6)	NO OF UNM EXP DOC (7)
WR 03 4801 48		100,000,000	300,000	99,700,000	90,000	99,910,000		
PO03 4802 48		1,000,000	200,000	800,000	100,000	900,000	950,000	2
FC TOTAL	48	101,000,000	500,000	100,500,000	190,000	100,810,000	950,000	2
PO03 5701 57		500,000	100,000	400,000	55,000	445,000		
WR03 5702 57		200,000	40,000	160,000	20,000	180,000		
FC TOTAL	57	700,000	140,000	560,000	75,000	625,000		
OB TOTAL		101,700,000	640,000	101,060,000	265,000	101,435,000	950,000	2
FY TOTAL		101,700,000	640,000	101,060,000	265,000	101,435,000	950,000	2

3-281

Illustration 3-14

3203-6b

NO OF
UNM

EXP DOC (7) - - Number of Unmatched Expenditure Documents. This column shows the number of unmatched expenditure documents applicable to the obligation document identified.

c. Report Sequence. The report will be prepared in the following sequence (major to minor):

1. Fiscal Year,
2. Appropriation,
3. Expense Limitation
4. Operating Budget,
5. Fund Code, and
6. Obligation Document Number.

d. Totals. Totals for the various amount columns will be given at each change in the following:

1. Fund Code,
2. Operating Budget, and
3. Fiscal Year.

e. Distribution. The Summary RA/TA, Ship Overhaul PO/WR Report is prepared for each monthly accounting period. It will be mailed by Navy Regional Finance Centers, Norfolk and San Diego in time to reach the recipient on or about the 13th of the month following the report month. The report (original and three copies) will be distributed to the applicable fleet commander.

7. EXCESSIVE DIFFERENCE LISTING

a. General. The Excessive Difference Listing is prepared monthly by the fleet accounting offices. As part of the monthly reconciliation process performed, transactions (including travel) that result in a "difference" in excess of \$500.00 (debit or credit) are not processed as matched (unless a code is applied indicating that the transaction has been researched and the difference found to be valid). This procedure allows the fleet accounting offices to perform research on transactions which are believed to be potentially erroneous and which would have a substantial effect if processed with the excessive

★

difference. For RA/TA and Overhaul transactions, differences of any size apply to this procedure. Transactions listed on the Excessive Difference Listing will not be listed on the Summary Filled Order/Expenditure Difference Listing, the quarterly Aged Unfilled Order Listing, nor the Unmatched Expenditure Listing to an OPTAR holder.

b. Description

(1) Heading. Information printed in the heading of the Excessive Difference Listing will include the title, report symbol, the month and year of the accounting period covered by the report, and the fleet accounting office process date. The fiscal year, appropriation, expense limitation, operating budget, and OPTAR holder unit identification code will also be shown.

(2) Columnar Data. The column headings and the data listed thereunder are the same as on the Detail Filled Order/Expenditure Listing. A description of the columnar headings and the data listed thereunder is contained in subpar. 4108-5.

c. Report Sequence. The report sequence of the Excessive Difference Listing will be the same as the Detail Filled Order/Expenditure Listing (see subpar. 4108-5).

d. Totals. At each change of OPTAR holder, the following totals will be shown:

1. Filled Orders (\$ amount),
2. Matched Expenditures (\$ amount), and
3. Difference (\$ amount).

The same totals will be accumulated by operating budget and shown at each change in operating budget. A sample report is shown in illustration 3-15.

e. Distribution. The Excessive Difference Listing is prepared monthly for each monthly accounting period, but only for those OPTARs/operating budgets which have "excessive differences" (a negative Excessive Difference

PAGE 1

PROCESSED 12/23/70

3203-7e

3-284

Illustration 3-15

Listing is not prepared). This report will be mailed by fleet accounting offices in time to reach the recipient by the end of the first month following the report month. Each operating budget holder will receive one information copy of the applicable portion of this report. The original copy will be retained by the fleet accounting office to perform research on the transactions listed.

8. REPORT OF OUTSTANDING TRAVEL ADVANCES

★

a. General. The Report of Outstanding Travel Advances is prepared monthly by each fleet accounting office. The report provides the operating budget holder detail data on the balance of General Ledger Account 1512 - Travel Advances which is composed of all travel advances and travel advance liquidations which have not netted to zero as of the report date. Both the travel advances and travel advance liquidations will cite transaction type code "1K" and when a given travel advance transaction nets to zero the transaction will be included in the report that month and then deleted from the file. In addition the report will array the data by and provide summary information on the age category of the transaction based upon the number of days between the estimated date of return and the report date. The portion of this report showing travel advances outstanding over 90 days past the estimated date of return is required to be prepared by AAAs by NavCompt Manual subpar. 032106-2g. In accordance with NavCompt Manual subpar. 032106-2f, the fund administrator of the travel funds is required to notify the travelers' commanding officer of the travelers failure to repay the advance or excess advance. The commanding officer, as required by NavCompt Manual subpar. 032106-2c, will notify the traveler of his requirement to pay the travel advance within 15 calendar days or have the overdue advance recovered by salary deduction/offset or pay account checkage. A sample report is shown on illustration 3-16.

b. Description

(1) Heading. Information printed in the heading of the report will include the title, report symbol, month and year of the report and the date the report was prepared (i.e., "PROCESSED:" date). The

appropriation, fiscal year, expense limitation, (subhead), and operating budget (including OB suffix when applicable) and a reference to this subparagraph will also be shown.

(2) Columnar Data. The columnar headings of the Report of Outstanding Travel Advances and a description of the data listed thereunder are as follows:

BUIC -- Benefiting Unit Identification Code. This column shows the unit identification code of the activity receiving the benefit of the travel for which the advance was drawn and will in almost all cases identify the organization to which the traveler is assigned. This will be the first 6 characters of the standard document number (SDN).

TANGO NO. -- TANGO Number. This column identifies the last 9 characters of the SDN on the travel order which authorized or directed the travel to be performed by the traveler. This is composed of the fiscal year, document type code, and serial number of the SDN.

SHIP TYPE HULL NO. -- Ship Type and Hull Number. This column shows the hull or squadron number for ships and ship squadrons.

EST DATE RETURN -- Estimated Date of Return. This column shows the estimated date of return as shown in the original travel orders authorizing the travel. This data is cited in the first four positions of the cost code portion of the accounting data in Julian date format (i.e., first position is the last digit of the calendar year traveler will return followed by the three position number of the calendar day the traveler is estimated to return). (NOTE: If this information is not provided or is garbled, the AAA will use either 90 days from the date of the orders or 90 days from the date of the travel advance payment.)

DATE PAID -- Date Paid. This column shows the date the travel advance was paid or liquidated.

FUND CODE -- Fund Code. This column will show the fund code cited on the travel orders authorizing the advance.

NAME -- Name. This column will show the first initial of the traveler's first name followed by his last name (up to 12 characters). (The name data may be omitted while the transaction is in the first age category and added by periodic matching of the travel advance files to the travel obligation files.)

OH ID -- OPTAR Holder Identification. This column will be used to identify the OPTAR holder. In many cases the operating budget holder will be identified, in other cases the benefiting UIC will be, but in some cases the OPTAR holder identified will be an activity other than the operating budget holder or the benefiting UIC which funds TAD. Aviation force OPTAR holders are identified by a one character alpha code which is assigned to them and is cited as the 1st character of the 5 character serial number portion of the SDN.

AMOUNT -- Amount. This column will give the amount of the travel advance (or advances if there is more than one debit transaction type code "IK"), and the amount of travel advance liquidation(s) (if collection did not completely liquidate the advance). Also, wherever there is more than one transaction type code "IK" expenditure for a given travel transaction (and the balance does not net to zero), the net amount of the travel advance outstanding will be shown on a separate line. Transactions which net to zero will be shown the report month they first obtain a zero balance and then be deleted from future reports.

REG. NO NRFC CD -- Register Number and NRFC Code. This column is for optional use of the authorization accounting activity and is used to show the accounting register number and Navy Regional Finance Center, Marine Corps or Navy Finance Center code.

Report Symbol R282.42.08

REPORT OF OUTSTANDING TRAVEL ADVANCES FOR FEBRUARY 1976

PAGE 1

IAW NAVSO P-3013 PAR 3203-8

APFN: 1761806 FY: 76 EL: 601S OB: 53825

PROCESSED: 03/04/76

										AAA DATA			
B	TANGO	SHIP	HULL	EST DATE	DATE	FUND		OH		REG	NRFC		PV
UIC	NO.	TYPE	NO.	RETURN	PAID	CODE	NAME	ID	AMOUNT	NO.	CD.	DOV	LOT
1	2	3		4	5	6	7	8	9	10		11	12
Travel advances outstanding less than 60 days past the estimated date of return:													
V52119	76T00R046	DD	0819	6293	28/11/75	MM	K Pantermuller	53825	207.50	05	6	02146	03
V52119	76T00R046	DD	0819	6293	13/01/76	MM	K Pantermuller	53825	207.50CR .00	05	6	02224	06
V52120	76T05R119	DD	0820	6318	14/08/75	MM	K Phillips	53825	63.49	05	3	I5140	12
V52120	76T05R119	DD	0820	6318	10/09/75	MM	K Phillips	53825	219.23 282.72	05	5	02422	08
V52162	76T05R251	DD	0862	6003	18/12/75	MM	O Covell	53825	108.00	05	3	E2997	12

Number of Transactions: 3 Net Amount: 390.72

Travel advances outstanding 60 to 90 days past the estimated date of return:

Number of Transactions: 0 Net Amount: .00

Travel advances outstanding 91 to 120 days past the estimated date of return:

V52139	76T05R236	DD	0839	5318	17/11/75	MQ	D Laurent	53825	80.00	05	6	00305	01
--------	-----------	----	------	------	----------	----	-----------	-------	-------	----	---	-------	----

Number of Transactions: 1 Net Amount: 80.00

Travel advances outstanding more than 120 days past the estimated date of return:

Number of Transactions: 0 Net Amount: .00

Total number of advances outstanding for OB: 4 Net Amount: 470.72

DOV -- Disbursing Office Voucher Number. This column is for optional use by the authorization accounting activity and is used to show the disbursing office voucher number.

PV LOT -- Public Voucher Lot Number. This column is for optional use of the authorization accounting activity and is used to show fleet accounting office assigned public voucher lot numbers.

NOTE: Additional data required by the AAA may be shown in the far right portion of the report.

c. Report Sequence. The report is prepared in the following sequence (major to minor):

1. Appropriation;
2. Fiscal Year;
3. Expense Limitation;
4. Operating Budget (including OB suffix);
5. Age Category (i.e., 60=1, 60-90=2, 91-120=3, 120=4);
6. Reimbursable Code (i.e., not reimbursable = 1; reimbursable = 2);
7. OPTAR holder UIC (aviation and mobile construction forces only);
8. Benefiting Unit Identification Code (first 6 characters of SDN); and
9. Last 9 characters of SDN.

d. Totals. When more than one line of data is shown for a given transaction a total of the net amount of the travel advance outstanding for the transaction will be given on an unlabeled line in the amount column. The amounts and number of individual transactions unliquidated will be accumulated within each of the four age categories and will be shown at the end of each age category. The total number of

advances outstanding for the operating budget and the net amount of travel advances outstanding will be given at the end of the operating budget.

e. Distribution and Submission Date. The Report of Outstanding Travel Advances is prepared monthly for each monthly accounting period during the 36 month accounting period by each fleet accounting office unless the report is balanced to zero following the 18th month and a "FINAL" report rendered. Navy Regional Finance Centers, Norfolk and San Diego will distribute the original to the operating budget holder and a copy to the OPTAR holder in those cases when the OPTAR holder is not also the operating budget holder (occurs only in CINCLANTFLT). FAAOLANT, FAAOPAC, and CBC Port Hueneme will distribute the original to the applicable OPTAR holder and one complete copy to the operating budget holder. The report will be sent in time to be received by the recipients by not later than the 15th day of the month following the report month.

f. Required Use of the Report

(1) Fleet Accounting Office. NavCompt Manual subpar. 032106-2g requires AAAs to prepare and submit to the administrator of the funds a monthly Report of Travel Advances Outstanding for travel which was scheduled to have been completed 90 days or more prior to the end of the report month. The fleet accounting office will utilize the latter two age categories portion of this report to satisfy this requirement. The report will also be used to validate and balance general ledger account 1512 Travel Advances.

(2) Fund Administrator. NavCompt Manual subpar. 032106-2f requires the fund administrator of the travel funds to notify the traveler's commanding officer of the travelers failure to repay the advance or excess advance. If it is determined that a travel advance is uncollectable, the fund administrator will instruct the fleet accounting office to reduce the obligational authority and travel advance balance by the amount of such uncollectable advances and to remove the transaction from the Report of Outstanding Travel Advances.

(3) Commanding Officer of Traveler. NavCompt Manual subpar. 032106-2c requires the traveler's commanding officer (or his designated representative) to notify the traveler in writing of the overdue outstanding travel advance and advise that if payment is not received within 15 calendar days from date of notice, salary deduction/offset, or pay account checkage will be made to effect recovery of the travel advance. If the travel advance is not liquidated within 15 days, in the absence of an extenuating circumstance, the commanding officer of the traveler will, as required, request by a letter to the official responsible for preparation of the traveler's payroll, that recovery of the advance be accomplished by deduction/offset from salary for civilians or by pay account checkage of military members. The letter requesting salary/pay account collection will furnish the complete accounting data to receive the credit (the funds which funded the advance) and the original standard document number and ACRN (accounting classification reference number). The letter to the traveler requesting payment of the overdue travel advance should state that if the advance has been paid that the full particulars on when and where this occurred and if available copies of the voucher should be provided. If the travel advance has been paid/liquidated, full information (including copies of the voucher if available) should be submitted to the fleet accounting office (via the fund administrator when the C.O. of the traveler is not also the OPTAR holder of the travel funds).

3204 MOBILE CONSTRUCTION FORCES MANAGEMENT REPORTS

1. GENERAL. The Naval Construction Battalion Center, Port Hueneme, will prepare and submit the management reports of financial data relating to mobile construction forces and Naval Support Forces, Antarctica, prescribed in subpars. 2 through 4 (see par. 4500). Additional reporting requirements are also prescribed in pars. 3202, 3203 (e.g., subpars. 4, 7, and 8) and Chapter 4, Part F.

2. SUMMARY BATTALION/UNIT STATUS REPORT

a. General. The Summary Battalion/Unit Status Report will be prepared monthly by Naval Construction Battalion Center (CBC), Port Hueneme. The report

provides operating target (OPTAR) and operating budget status information to the operating budget holder, expense limitation holder, and major claimant. The data is displayed by Cost Category Group within OPTAR holder and summarized to the operating budget. OPTAR grants may be granted to Naval Mobile Construction Battalions, Naval Construction Regimental Staffs, CB Detachments, the Command and Staff of the Naval Support Forces, Antarctica, etc., with the authorized funds identified to the specific Cost Category Group, or the OPTAR holder may receive one OPTAR containing the total funds authorized for all the Cost Category Groups and Cost Categories required. This report will depict the funds authorized and the corresponding unobligated balance for each OPTAR holder under whichever of the two methods of granting OPTARs is used.

b. Description

(1) Heading. Information printed in the heading of the Summary Battalion/Unit Status Report will include the title, month and year of the report, and the construction battalion center process date (date report is printed). The fiscal year, expense limitation (subhead), and operating budget will also be shown.

(2) Columnar Data. The columnar headings of the Summary Battalion/Unit Status Report and a description of the data listed thereunder are as follows:

OPTAR/COST

CATEGORY GROUP - - This column identifies the OPTAR and/or the Cost Category Group of an OPTAR.

FUNDS AUTHORIZED - - This column shows the cumulative amount of the OPTAR grant(s) issued. The funds authorized will be shown under whichever of the two methods of granting OPTARs is utilized (the OPTAR holder receiving separate OPTAR funds for each Cost Category Group or one OPTAR grant for total requirements).

GROSS UNFILLED

ORDERS - - The amount of gross unfilled orders reported by the OPTAR holder on Caption B, Part I of the CB OPTAR Status Report (NavCompt Form 2208), or message report received in lieu thereof, is shown in this column.

UNFILLED ORDER

ADJUSTMENTS - - This column shows the cumulative net amount of adjustments (differences) that has been computed by the construction battalion center as of the last reconciliation process performed.

GROSS ADJ

UNFILLED ORDERS - - This column shows the gross adjusted unfilled order amount, which is calculated by adding the amount in the Gross Unfilled Orders column to the amount shown in the Unfilled Order Adjustments column.

UNFILLED

ORDERS - - This column will show the calculated result of subtracting the amount shown in the Matched Expenditures column from the amount shown in the Gross Adj. Unfilled Orders column.

MATCHED

EXPENDITURES - - This column shows the amount of expenditures that matched unfilled order documents or were "threshold charged" in the reconciliation process.

UNOBLIGATED

BALANCE - - This column shows the unobligated balance, which is the result of subtracting the amount shown in the Gross Adj. Unfilled Orders column from the amount shown in the Funds Authorized column. For OPTAR holders that receive one OPTAR fund authorization to fund all the Cost Category Groups, this calculation will be made only once vice individually for each Cost Category Group cited. At an OPTAR level, a debit balance amount represents the additional amount of obligations (or debit adjustments) that may be incurred without exceeding the operating target (OPTAR)

grant. If the amount has a credit balance, it represents the amount by which the gross adjusted unfilled orders (obligations) has exceeded the operating target (OPTAR) grant. On the line with "NET OB" printed in the OPTAR/COST CATEGORY GROUP column, the total amount of unobligated funds for the operating budget, net of credits applied at the OB level is shown. If this amount shows a debit balance, it represents the additional amount of obligations (or debit adjustments) that may be incurred without exceeding the funds authorized (new obligational authority received). If the amount has a credit balance, it represents the amount by which the gross adjusted unfilled orders exceeds the funds authorized (new obligational authority received) and indicates that according to the CBC accounting records, a potential violation of Section 3679 R.S. has occurred in the period.

UNMATCHED

EXPENDITURES - - This column shows the dollar amount of unmatched expenditure documents on file in the CBC. They have not matched with unfilled order document(s) (nor have they been "threshold charged") in the reconciliation process and are identified to a specific job order.

c. Report Sequence. The report will be prepared in the following sequence (major to minor):

1. fiscal year (first character of job order number);
2. expense limitation;
3. operating budget;
4. UIC (of OPTAR holder); and
5. cost category group code (fourth character of job order number).

d. Totals. Totals for the data contained in the various amount columns will be given at each change in the following control levels:

1. UIC (of OPTAR holder); and
2. operating budget.

Totals for the operating budget, identified in the OPTAR/COST CATEGORY GROUP column, will be given as follows:

TOTAL OB - - Amounts shown in the columns to the right of this phrase are totals for all OPTARs within the operating budget (before credits (e.g., MTIS) are applied at the OB level), except that the amount shown in the FUNDS AUTHORIZED column will be the total OB grant (new obligational authority) received.

OB CREDITS - - Amounts shown in the columns to the right of this phrase are the total credits that are applied to the operating budget level (e.g., MTIS).

NET OB - - Amounts shown in the columns to the right of this phrase are totals for all the OPTARs within the operating budget, net of credits applied to the operating budget level, except that the amount shown in the FUNDS AUTHORIZED column will be the OB grant (new obligational authority) received.

OPTAR

GRANTS - - The amount shown to the right of this phrase in the FUNDS AUTHORIZED column is the cumulative amount of OPTAR grants issued from the operating budget.

BAL OB

AVAIL - - The amount shown to the right of this phrase in the FUNDS AUTHORIZED column is the balance of the OB grant (new obligational authority) not issued in OPTAR grants. This may properly have a negative (credit) balance since MTIS credits may also be given out in OPTARs as long as a sufficient amount of obligational authority is retained to cover differences (obligation adjustments).

★

e. Distribution. The Summary Battalion/Unit Status Report is prepared monthly for each monthly accounting period. It will be mailed in time to reach each recipient by not later than the 13th day of the first month following the report month. The report will be distributed as follows:

1. the applicable fleet commander will receive the original printed report;
2. the expense limitation holder will receive one copy of the report; and
3. the operating budget holder will receive one copy of the report.

Illustration 3-17 is an abbreviated sample which depicts the report format.

3. COST CATEGORY STATUS REPORT

a. General. The Cost Category Status Report will be prepared monthly by the Naval Construction Battalion Center (CBC), Port Hueneme. This report provides unfilled order (unliquidated obligation) and expenditure information arrayed by Cost Category Group, Cost Category, and the benefiting unit that incurred the costs. This information provides the fleet commander, the expense limitation holder, and the operating budget holder with data necessary to perform various cost, budgetary, and statistical analyses (see Illustration 3-18).

b. Description

(1) Heading. Information printed in the heading of the Cost Category Status Report will include the title, month and year of the report, and the process date (date report is printed). The fiscal year, expense limitation (subhead), and operating budget will also be shown.

SUMMARY BATTALION/UNIT STATUS REPORT

PAGE 1

FY 78 EL 602F OB 57034

FOR MONTH ENDING APRIL 1973

PROCESSED 05/10/73

OPFAR/COST CATEGORY GROUP	FUNDS AUTHORIZED	GROSS UNFILLED ORDERS	UNFILLED ORDER ADJUSTMENTS	GROSS ADJ UNFILLED ORDERS	UNFILLED ORDERS	MAIRED EXPENDITURES	UNOBLIGATED BALANCE	UNMAIRED EXPENDITURES
55101	250,000.00							
55101 1		20,000.00	100.00CR	19,900.00	18,400.00	1,500.00		50.00
55101 4		225,000.00	300.00	225,300.00	213,300.00	12,000.00		150.00
55101 8		200.00		200.00		200.00		
UIC TOTAL	250,000.00	245,200.00	200.00	245,400.00	231,700.00	13,700.00	4,600.00	200.00
55117 1	50,000.00	40,000.00	300.00	40,300.00	10,300.00	30,000.00	9,700.00	100.00
55117 4	300,000.00	280,000.00	150.00CR	279,850.00	278,350.00	1,500.00	20,150.00	50.00
55117 8	350,000.00	300,000.00	800.00	300,800.00	265,800.00	35,000.00	49,200.00	200.00
UIC TOTAL	700,000.00	620,000.00	950.00	620,950.00	554,450.00	66,500.00	79,050.00	350.00
55448 1	125,000.00	100,000.00	200.00	100,200.00	60,200.00	40,000.00	24,800.00	200.00
55448 2	200,000.00	160,000.00	150.00	160,150.00	140,150.00	20,000.00	39,850.00	300.00
55448 3	50,000.00	45,000.00	175.00	45,175.00	42,175.00	3,000.00	4,825.00	150.00
55448 4	400,000.00	330,000.00	300.00	330,300.00	318,300.00	12,000.00	69,700.00	
55448 8	20,000.00	15,000.00	50.00	15,050.00	14,050.00	1,000.00	4,950.00	
UIC TOTAL	795,000.00	650,000.00	875.00	650,875.00	574,875.00	76,000.00	144,125.00	650.00
57034 1	300,000.00	240,000.00	3,000.00	243,000.00	173,000.00	70,000.00	57,000.00	50.00
57034 2	900,000.00	750,000.00	3,500.00	753,500.00	683,500.00	70,000.00	146,500.00	150.00
57034 5	4,000,000.00	3,200,000.00	7,000.00	3,207,000.00	2,607,000.00	600,000.00	793,000.00	100.00
57034 7	450,000.00	380,000.00		380,000.00	180,000.00	200,000.00	70,000.00	
57034 8	150,000.00	100,000.00	2,000.00	102,000.00	52,000.00	50,000.00	48,000.00	100.00
UIC TOTAL	5,800,000.00	4,670,000.00	15,500.00	4,685,500.00	3,695,500.00	990,000.00	1,114,500.00	400.00

Illustration 3-17

3-297

3204-3b

FY 73 EL 602F OB 57034

SUMMARY BATTALION/UNIT STATUS REPORT
FOR MONTH ENDING APRIL 1973

PAGE 7

PROCESSED 05/10/73

OPTAR/COST CATEGORY GROUP	FUNDS AUTHORIZED	GROSS UNFILLED ORDERS	UNFILLED ORDER ADJUSTMENTS	GROSS ADJ UNFILLED ORDERS	UNFILLED ORDERS	MATCHED EXPENDITURES	UNOBLIGATED BALANCE	UNMATCHED EXPENDITURES
TOTAL OB	10,500,000.00	9,900,000.00	30,000.00	9,930,000.00	7,230,000.00	2,700,000.00	570,000.00	5,000.00
OB CREDITS			1,000.00CR	1,000.00CR		1,000.00CR	1,000.00	
NET OB	10,500,000.00	9,900,000.00	29,000.00	9,929,000.00	7,230,000.00	2,699,000.00	571,000.00	5,000.00
OPTAR GRANTS	10,300,000.00							
BAL OB AVAIL	200,000.00							

3-298

3204-3b

Illustration 3-17

(2) Columnar Data. The columnar headings of the Cost Category Status Report and a description of the data listed thereunder are as follows:

JOB ORDER

NUMBER -- This column identifies the job order number applicable to the data shown in the four amount columns.

UIC -- Unit Identification Code. This column identifies the benefiting unit that incurred the costs shown in the four amount columns.

UNFILLED

ORDERS -- This column shows the dollar balance of the unfilled orders (remaining on file (unliquidated) at the construction battalion center as of the last reconciliation process performed) by job order number, cost category, and cost category group. A "dummy" job order number, identified by "99" in the fifth and sixth characters of the job order number, is used to show the amount of unfilled order documents unprocessed by the construction battalion center. Unprocessed unfilled orders represent the difference between the amount of Gross Unfilled Order FYTD reported on "Caption B" of the CB OPTAR Status Report (NavCompt Form 2208) and the fiscal year-to-date total of detail unfilled order documents processed by the construction battalion center.

EXPENDITURES -- This column shows the fiscal year-to-date amount of expenditures that matched corresponding unfilled order (obligation documents) (or were "threshold charged") as of the last reconciliation process performed by the CBC for the job order number, cost category, or cost category group identified.

TOTAL -- This column shows the sum of the first two amount columns and represents "Gross Adjusted Unfilled Orders" as of the end of the report month.

FACSO RPT SYM

COST CATEGORY STATUS REPORT FOR SEPTEMBER 1973

PAGE 1

FY 73 EL 702F OB 57046

PROCESSED 10/8/73

JOB ORDER NUMBER	UIC	UNFILLED ORDERS	EXPENDITURES	TOTAL	UNMATCHED EXPENDITURES
3HG106	R55504	525.00		525.00	
3HI106	R55103	4,085.72	3,088.36	7,174.08	
3HK106	R55115	1,375.00		1,375.00	
3HO106	R55120	1,481.50		1,481.50	
COST CATEGORY 106 TOTAL		7,467.22	3,088.36	10,555.58	
3HI109	R55103	2,864.32	3,262.19	6,126.51	1,500.00
3HK109	R55115	32.00		32.00	
3HO109	R55120	780.60		780.60	
COST CATEGORY 109 TOTAL		3,676.92	3,262.19	6,939.11	1,500.00
3HG199	R55504	410.00			
3HI199	R55103	560.00			
COST CATEGORY 199 TOTAL		970.00			
COST CATEGORY GROUP TOTAL		12,114.14	6,350.55	17,494.69	1,500.00
OPERATING BUDGET TOTAL		276,587.20	39,487.20	316,074.40	1,500.00

3-300

3204-3d

UNMATCHED
EXPENDITURES -- This column shows the amount of expenditures which did not match an unfilled order (obligation) document and did not qualify for being "threshold charged."

c. Report Sequence. The report will be prepared in the following sequence (major to minor):

1. fiscal year,
2. expense limitation,
3. operating budget,
4. cost category group code (fourth characters of job order number),
5. cost category (fourth, fifth, and sixth characters of job order number), and
6. administrative code (second and third characters of job order number).

d. Totals. Totals of the data contained in the four amount columns will be given for each of the following control levels:

1. "COST CATEGORY TOTAL,"
2. "COST CATEGORY GROUP TOTAL," and
3. "OPERATING BUDGET TOTAL."

e. Distribution. The Cost Category Status Report is prepared for each monthly accounting period. It will be mailed to reach the recipients on the 15th of the month following the report month. The report will be distributed as follows:

1. the fleet commander will receive one copy,
2. the expense limitation holder will receive one copy, and
3. the operating budget holder will receive the original printed copy.

4. BUDGET CAPTION REPORT

a. General. The Budget Caption Report provides unfilled order (unliquidated obligation) and expenditure information by element of cost displayed in accordance with Construction Battalion Support budget exhibit and mid-year review submissions. Illustration 3-19 is an abbreviated sample of this report.

b. Description

(1) Heading. Information printed in the heading of the Budget Caption Report will include the title, month and year of the report, and process date (date report is printed). The fiscal year, expense limitation (subhead), and operating budget will also be shown.

(2) Columnar Data. The columnar headings of the Budget Caption Report and description of the data listed thereunder are as follows:

BUDGET

CAPTION - - A one-character code identifying the major areas of expense relating to budget submission requirements.

SUB-

CAPTION - - A two-character code, identifying an element of expense within a major area of expense area, expense element, activity, and end purpose.

BUDGET

CAPTION CODE - - A four-character code identifying the specific area of expense which indicates the major expense area, expense element, activity, and end purpose.

JOB ORDER

NUMBER - - Identifies distribution of costs to specific job order numbers.

UNFILLED

ORDERS - - Shows the dollar balance of unfilled orders remaining on file (unliquidated) at the CBC as of the last reconciliation process performed, shown by job order number within each Budget Caption Code.

A "dummy" budget caption ("99") is used to group together and show the value of the "unprocessed unfilled order documents" by applicable cost category group under a "dummy" cost category (identified by "99" as the last two characters). Unprocessed unfilled orders are comprised of the difference between the amount of Gross Unfilled Orders FYTD in "Caption B, Part I" of the CB OPTAR Status Report (NavCompt Form 2208) and the fiscal year-to-date total of detailed unfilled order documents processed by the CBC.

TOTAL - - Shows the sum of the first two amount columns and shows "Gross Adjusted Unfilled Orders" as of the end of the report for the level of control level identified.

c. Report Sequence. This report will be prepared in the following sequence (major to minor):

1. fiscal year (first character of job order number),
2. expense limitation,
3. operating budget,
4. budget caption (first character of budget caption code),
5. budget subcaption (first and second characters of budget caption code),
6. budget caption code (all four characters), and
7. job order number as identified by the four-character budget caption code.

d. Totals. Totals of the data contained in the three amount columns will be given at each change in the following control levels:

1. Budget caption code (four characters),
2. Budget subcaption (first and second characters),

3. Budget caption (first character),
4. Operating budget subtotal (print prior to printing data under the "dummy" budget caption "99" which will be last in sequence), and
5. Operating budget total (following "dummy" budget caption "99" data).

e. Distribution

(1) Atlantic Fleet. This report will be prepared monthly for the 36 month life cycle of the appropriation. It will be mailed in time to reach recipients on or before the 15th of the month following the report month. The report will be distributed as follows:

1. the operating budget holder will receive the original and one copy of the report;
2. the fleet commander will receive one copy; and
3. the expense limitation holder will receive one copy.

(2) Naval Construction Battalion Center, Port Hueneme. Preparation of the Budget Caption Report is optional in the Pacific Fleet. Naval Construction Battalion Center, Port Hueneme will prepare this report only if specifically directed by the operating budget holder, expense limitation holder or fleet commander. If the report is prepared, it should be distributed in accordance with subpar. (1).

BUDGET CAPTION REPORT

PAGE 1

FY 73 EL 602F OB 57034

FOR MONTH ENDING - JANUARY 1973

PROCESSED 2/10/73

BUDGET CAPTION	BUDGET SUBCAPTION	BUDGET CAPTION CODE	JOB ORDER NUMBER	UNFILLED ORDERS	EXPENDITURES	TOTAL
1	1A	1A11	3GA501	40,250.00	72,190.00	112,440.00
1	1A	1A11	3GA502	134,300.00	210,190.00	344,490.00
BUDGET CAPTION CODE				174,550.00	282,380.00	456,930.00
1	1A	1A12	3GA505	72,140.00	104,340.00	176,480.00
1	1A	1A12	3GA506	279,400.00	410,650.00	690,050.00
BUDGET CAPTION CODE				351,540.00	514,990.00	866,530.00
BUDGET SUBCAPTION				526,090.00	797,370.00	1,323,460.00
1	1B	1B31	2GD402	117,952.00	72,122.00	190,074.00
1	1B	1B31	2GD402	116,430.00	89,030.00	205,460.00
BUDGET CAPTION CODE				234,382.00	161,152.00	395,534.00
BUDGET SUBCAPTION				234,382.00	161,152.00	395,534.00
BUDGET CAPTION				760,472.00	950,522.00	1,718,994.00
2	2A	2A10	2GA810	1,020.00	795.00	1,815.00
2	2A	2A10	2GA811	3,040.00	1,295.00	4,335.00
BUDGET CAPTION CODE				4,060.00	2,090.00	6,150.00
2	2A	2A20	2GB810	2,040.00	1,030.00	3,070.00
2	2A	2A20	2GC810	1,590.00	1,100.00	2,690.00
BUDGET CAPTION CODE				3,630.00	2,130.00	5,760.00
BUDGET SUBCAPTION				7,690.00	4,220.00	11,910.00
2	2B	2B30	2GD805	5,910.00	3,250.00	9,160.00
2	2B	2B30	2GL805	4,722.00	2,944.00	7,666.00
BUDGET CAPTION CODE				10,632.00	5,194.00	16,826.00
BUDGET SUBCAPTION				10,632.00	6,194.00	16,826.00
BUDGET CAPTION				18,322.00	10,414.00	28,736.00
OPERATING BUDGET SUBTOTAL				778,794.00	968,936.00	1,747,730.00
99			199	24,020.00		24,020.00
99			299	15,900.00		15,900.00
99			399	9,000.00		9,000.00
99			499	60,500.00		60,500.00
99			899	10,690.00		10,690.00
BUDGET CAPTION 99 TOTAL				120,110.00		120,110.00
OPERATING BUDGET TOTAL				898,904.00	968,936.00	1,867,840.00

Illustration 3-19

FINANCIAL MANAGEMENT OF RESOURCES (OPERATING FORCES)

INDEX

<u>Subject</u>	<u>Reference</u>
A	
Accounting	
Accounting and Reporting Responsibility, Fleet Accounting Offices	1005
Assignments, requests for	1004
Operating Budgets	3103-3
Operating Targets	4004
Principles	3003
Records	3100, 4103, 4503
Systems Concepts	3002, 4002
Systems Controls	3004
Accounting Classifications	
For Material/Services	4102-8b, 4502-8b
For TAD Requests	4403, 4502-9
Accounting Data Tables, Listing of	Appendix II
Accounting Transaction Processing and Procedures	3103
Disbursements	3103-5
General	3103-1
Military Personnel	3103-7
Process Controls	3103-2
Reconciliation	3103-6
Reimbursable Orders	3103-9
Resource Authorizations	3103-3
Resources Applied (Prior Year) and (Statistical)	3103-8
Unfilled Orders	3103-4
Accounts, Chart of	3101

<u>Subject</u>	<u>Reference</u>
Administrative Cancellations	
Above Threshold	4108-3, 4508-3
Below Threshold	4108-3, 4508-3
Definition	Appendix I
Administrative Control of Operating Budgets	2100
Administrative Targets	2100-4
Aged Unfilled Order Listing	
Coding of	4108-3c, 4508-3c
Description	4108-3b, 4508-3b
For Reimbursable OPTARs and TAD	4108-3d, 4508-3d
Return of to Fleet Accounting Office	4108-3c, 4508-3c
Review and Processing	4108-3c, 4508-3c
Air/Staff Status Report	3202-12
Appropriation Accounting Data, Listing of	Appendix II
Assistance	
Accounting for Tender Work	6203
To Allied Forces	2202, 6200
To Foreign Vessels and Aircraft	6104
To NATO	6104-3
Aviation Operating Forces, Accounting Assignment	4100-1
Aviation Consolidated Allowance List (AVCAL)	
Annual Inventory Report	4622
AVCAL Material Financial Report	4621
AVCAL OPTAR Status Report	4614
AVCAL Requisition/OPTAR Log	4611
Funding	4601-4
Inventory Control Ledgers and Procedures	4620
Operating Target Accounting	4610
Procurement Authority	4601-1, 4601-5

<u>Subject</u>	<u>Reference</u>
B	
Basis of Classification	1000
Bill-Backs, Erroneous and Rejected Disbursements	3103-5
Budget Caption Report	3202-4
Budget Classification/Functional Category/Expense Report (NavCompt Form 2171)	3202-10
Budget Classification/Functional Category/Expense Report - Detail by Chargeable UIC	3202-9
Budget/OPTAR Report	
Message Reporting	4107-6, 4107-7
Open Operating Budget Reporting	4107-5
OPTAR Holder Preparation and Submission	4107
Prior Year Reporting	4107-4
C	
Centrally Controlled Programs	
Fleet Commander	2002
Type Commander	2003
Chart of Accounts	3101
Civil Disasters	
Accounting for	6201
Assistance to	2201
Civilian Payroll	1003
Classification of General Ledger Accounts	3101

<u>Subject</u>	<u>Reference</u>
Closing, Year-End Procedures	3106
Construction Battalions, OPTAR Accounting	4500
Concepts, of the Accounting System	3002
Controls, of the Accounting System	3004
Cost Category Status Report	3204-3
Cost Center, Funding Level	3002
Credits	
"A" and "C" Summaries Accounting Entries	3103-5c
Material Turned into Store (MTIS) Report of	3103-5c 3202-5
D	
Decommissioned Units, Accounting for	4110, 4617
Definitions of Accounting System	3001, Appendix I
Detail Filled Order/Expenditure Listing	
Description	4108-5b, 4508-5b
Request/Review of	4108-5c, 4508-5c
Detail RA/TA, Ship Overhaul PO/WR Report	3203-5
Disbursements	
Listing of Unprocessed	3202-2
Processing and Procedures	3103-5
Reconciliation Report	3202-3
Undistributed, Report of	3202-3

SubjectReference

E

Emergencies and Extraordinary Expenses	2200
Excessive Difference Listing	3203-7
Expenditures, Listing of Unprocessed	3202-2
Expense Elements	
Accounting/Reporting of	3202-2
DOD/Navy Cross-reference	Appendix II
Fleet Commander Funded	2002, 4300
Fund Code Cross-reference	Appendix II
Navy	2001
OPTAR Funded	2004
Type Commander Funded	2003, 4400
Expense Operating Budget Financial Report (Trial Balance Report) (NavCompt Form 2199)	3202-2
Expenses	
Control of	3004-2
Prior Year Resources Applied	3103-8
Report of	3202-2
Statistical	3103-8

F

Files	
Fleet Accounting Offices	3103-4, 3103-5
OPTAR, Holding	4103-2, 4503-3
Financial Inventory Report, Preparation and Submission of	3103-5
Financial Reports	3202

<u>Subject</u>	<u>Reference</u>
Fleet Accounting Offices Assignments Accounting/Reporting Responsibility	4100-2 1005
Fleet Commander Centrally Controlled Programs Funding of Status Reports	2002 3203-5, 3203-6
Fuel Funding Reporting	2002 4107-5
Fuel/Utilities Status Report	3202-6
Functions of the General Ledger Accounts	3102
Fund Codes Expense Element Cross-reference Listing	Appendix II Appendix II
Funding Channels, Restriction on	1004
Funding, General Policy Flow of Funds Fund Identification	2000-1 2000-2 2000-3
FYTD Detail Fuel Expenditure Listing	3202-8

G

General Ledger Accounts Entries Examples of Postings Financial Reports of Subsidiary Records Year-end Closing	3101 3103 3103 3202 3100-2 3106
---	--

SubjectReference

I

Inspections	
Agriculture	4102-3
Customs	4102-3
Imigrations	4102-3
Interdepartmental Stock Fund	
Transactions, Fleet	
Accounting Office	
Processing of	3103-5
Inventory and Property Accounting	
AVCAL	4620
Reference Listing	Chapter 5
Responsibility	1005, 4620

L

Listings	
Aged Unfilled Order Listing	4108-3, 4508-3
Detail Filled Order/Expendi- ture Listing	4108-5, 4508-5
Reimbursable Unmatched Expenditure Listing	4508-4
Summary Filled Order/Expendi- ture Difference Listing	4108-6, 4508-6
Unmatched Expenditure Listing	4108-4

M

Management Reports	
Mobil Construction Forces	3204
Ship and Aviation Forces	3203

<u>Subject</u>	<u>Reference</u>
Material Turned Into Store	
AVCAL	4602
Fleet Accounting Office	
Processing	3103-5c
Report of Credits	3202-5
Ship Procedures	6105
Medical/Dental Items	
Expense Element	2001
Recording in OPTAR Log (NavCompt	
Form 2155)	4104-1k
Military Personnel	
Processing and Procedures	3103-7
Reimbursable OPTAR Reporting	4200-5
N	
Navy Stock Account (Bulk	
Petroleum Cargo)	
Accounting Responsibility	1005-6
Reference Listing	Chapter 5
Navy Stock Account (Class 207)	
Accounting Responsibility	1005-4
Fund Codes	Appendix II
Reference Listing	Chapter 5
Navy Stock Account (Class 224)	
Accounting Responsibility	1005-5
Fund Codes	Appendix II
Reference Listing	Chapter 5
New Obligational Authority	2100-2a
New Obligational Authority,	
Restrictions on	2100-3
Notification of Operating	
Budgets Issued	2005

<u>Subject</u>	<u>Reference</u>
Notification of Operating Targets Issued	2006
0	
Obligation/Expenditure Detail Report	3203-2
Obligations (See Unfilled Order)	
Obligational authority	2100-2
Controls	3004-2
Open Operating Budgets	
Budget/OPTAR Reports	4107-5
Fleet Commander Held	2002
Operating Budgets	
Accounting Records	3100
Accounting Responsibility	1005
Accounting System, Objectives	3000
Financial Reports	3200-2
Fleet Commander Held	2002
Grants	2103
Identification	2000-3
Limitations	2100-2
Notification of Issuance	2005
Restrictions	1004
Reversion of Balances	3104-4
Type Commander Held	2003
Violation Reports	2101
Operating Targets (OPTARs)	
Accounting	4004
Accounting for Units Transferred to Other Fleets	4109, 4616
Accounting for Units Transferred to Reserve Fleet or Decom- missioned	4110, 4617
AVCAL	4600
Definition and Concept	4000, 4002

<u>Subject</u>	<u>Reference</u>
Funded Expenses	2004
Notification of Issuances	2006
Phrasing of	2102
Records/Files	4103, 4503
Reimbursable	4200
Reporting	4106, 4107, 4507
Timeframes and	
Accounting/Reporting	4004
Transaction Listings	4108, 4508
OPTAR Document Transmittal Reports	
Corrected Transmittals	4106-6
Fleet Accounting Office	
Procedures	3103-4
Frequency of Transmittal	4106-2
Preparation	4106-4
Prior Year Reporting	4106-7
Overhaul	
Funding	2002
P	
Preparation of Report on	
Reimbursable Orders	3104
Principles, of the Accounting	
System	3003
Process Controls, Accounting	
Transactions	3103-2
R	
Reconciliation, Processing and	
Procedures	3103-6

<u>Subject</u>	<u>Reference</u>
Reconciliation Report (Expenditures/Collections) (NavCompt Form 2036)	3202-3
Records, Accounting	3100
Reimbursable Obligational Authority	2001-2b
Reimbursable OPTARs	
Accounting/Reporting	4200
Coding	4406-3
Grant of	4406
Identification	2000-3
Identification of Requisitions	4200-3
Obligational/Expense Authority	3103-4c, 3103-9
Operating Targets	4200
Receipt/Acceptance	4406
TAD Transactions	4200-2
Reimbursable Orders, Processing and Procedures	3103-9
Related Instructions	2007
Repair Other Vessels (ROV)	
Foreign Ships	6203
Funding	4402
Summarization	6100-4, 6106
Reporting Procedures	
Purpose	3200
Responsibility	3201
Financial Reports	3202
Report of Expense Element Within Functional/Subfunctional Category and Overall Expense Element Totals	3202-11
Report of Outstanding Travel Advances	3203-8

<u>Subject</u>	<u>Reference</u>
Reports	
Air/Staff Status Report	3202-12
Budget Caption Report	3204-4
Budget Classification/Functional Category/Expense Report (NavCompt Form 2171)	3202-10
Budget Classification/Functional Category/Expense Report - Detail by Chargeable UIC	3202-9
Cost Category Status Report	3204-3
Detail RA/TA, Ship Overhaul PO/WR Report	3203-5
Excessive Difference Listing	3203-7
Fuel/Utilities Status Report	3202-6
FYTD Detail Fuel Expenditure Listing	3202-8
Obligation/Expenditure Detail Report	3203-2
Reconciliation Report (Expendi- tures/Collections) (NavCompt Form 2036)	3202-3
Report of Expense Element Within Functional/Subfunctional Category and Overall Expense Element Totals	3202-11
Report of Outstanding Travel Advances	3203-8
Report on Reimbursable Orders (NavCompt Form 2193)	3104
Reports of Credits for Re- turned Material	3202-5
Resource Authorization (NavCompt Form 2168-1)	2103
Selected OPTAR Data Informa- tion Report	3203-4
Ship/Staff Status Report	3202-4
Summary Battalion/Unit Status Report	3204-2
Summary Obligation/Expendi- ture Detail Report	3203-3
Summary RA/TA, Ship Overhaul PO/WR Report	3203-6

<u>Subject</u>	<u>Reference</u>
Reports (con't.)	
Trial Balance Report (NavCompt Form 2199)	3202-2
Unaged Travel Unfilled Order Listing	3202-7
Reports of Credits for Returned Material	3202-5
Requisition/OPTAR Log	
Balancing/Ruling	4105, 4505
Maintenance and Posting	4104, 4504
Posting of "Difference" totals	4108-6c, 4508-6c
Resource Authorization (NavCompt Form 2168-1) and Illustration	2103
Resource Authorizations, Pro- cessing and Procedures	3103-3
Responsibility Center, Funding Level	3002
Restrictions	
Cited on Requisitions	4102-6
Funding Channels	1004
Operating Budgets	2100-3
S	
Sales	
Collection for	6103-4
To Air Force	6103-3
To Merchant Ships	6103-2
Selected OPTAR Data Information Report	3203-4
Ship Operating Forces, Accounting Assignment	4100-1

<u>Subject</u>	<u>Reference</u>
Ship/Staff Status Report	3202-4
Special Interest Subfunctional Cost, Definition and Use of	4407
Summaries, Preparation and Submission	6106
Summary Battalion/Unit Status Report	3204-2
Summary Filled Order/Expenditure Difference Listing	
Coding of	4108-6d, 4508-6d
Description	4108-6b, 4508-6b
Processing "Difference"	
Totals	4108-6c, 4508-6c
Return to the Fleet	
Accounting Office	4108-6d, 4508-6d
Review and Processing	4108-6d, 4508-6d
Summary Obligation/Expenditure Detail Report	3203-3
Summary RA/TA, Ship Overhaul PO/WR Report	3203-6
System Responsibilities	3005
T	
Temporary Additional Duty	
Accounting Classification	4403, 4502-9
Reporting	3203-8, 4401
Travel Advances	3105
Terminology	
Listing of	Appendix I

<u>Subject</u>	<u>Reference</u>
Threshold Concept	4108-2
Transfers (Material)	
Between Operating Budgets/FYDPs	6100-2
Cost	6000-4
From AVCAL	6100-2
Funded	6000-3
In Flight Refueling	6100-3
Petroleum Products	6100-3
Procedures	6100-2
Summarization of	6106
To Marine Corps	6101
To Ship's Store	6102
To Tankers/Oilers	6100-3
Within Operating Budget/FYDP	6100-2
Transfers (Units)	
To Other Fleets	4109, 4616
To Reserve Fleet or Decommissioned	4110, 4617
Travel Advances	3105
Trial Balance Report (NavCompt Form 2199)	3202-2
Type Commander Centrally Controlled Programs	2003
Type Equipment Code, Aviation Unfilled Orders	4102-9
Types of Activities Included/Excluded	1001

SubjectReference

U

Unaged Travel Unfilled Order Listing	3202-7
Unfilled Orders	
Accounting Data Citations	4102-8, 4502-8
Adjustments	4104-6, 4504-6
Cancellations	4104-5, 4504-5
Chargeable	4102-3, 4502-3
Fiscal Year Chargeable	4102-1
Fleet Accounting Office	
Procedures	3103-4
For Services	4102-7, 4502-7
Holding Files	4103-2, 4503-3
Non-chargeable	4102-4, 4502-4
Price/Numbering	4102-5, 4502-5
Restriction on Amounts Cited	4102-6, 4502-6
Transmittals	4106, 4506
Unmatched Expenditure Listing	
Coding of	4108-4c, 4508-4c
Review and Processing	4108-4c, 4508-4c
Return of to Fleet Accounting	
Office	4108-4c, 4508-4c
Review and Processing	4108-4c, 4508-4c
Updated Plan, Operating Budget	2100-5

V

Violation Reports	2101
-------------------	------

Y

Year-end Closing Procedures	3106
-----------------------------	------